



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF REVENUE AND ENTERPRISE SERVICES

PO Box 628
Trenton NJ 08625-0628

In reply to:
Cross Agency Collection and Services Bureau
PO Box 252
Trenton, NJ 08646-0252
609-984-6150

WITTENBERG UNIVERSITY
C/O LINDA EANCHEFF
NO WITTENBERG AVE
SPRINGFIELD OH 45501

RE: 310-537-177/000

Dear Sir/Madam:

Congratulations! Your application for exemption from New Jersey sales and use tax has been approved. An Exempt Organization Certificate (Form ST-5) is enclosed. Please retain this unsigned original as part of your permanent records and make as many copies as needed to give to vendors for proof of exempt purchases.

The ST-5 exemption certificate grants your organization exemption from New Jersey sales and use tax on the organization's purchases of goods, meals, services, room occupancies and admissions that are directly related to the purposes of the organization, except purchases of energy and utility services. Also, your organization is exempt from collecting sales tax on occasional fundraising sales (except sales of motor vehicles) and on sales of donated goods made from a store in which at least 75% of the merchandise is donated and 75% of the workers are volunteers.

Please note that this exemption does not apply to regular (on-going) sales of taxable goods, meals, beverages or services. If your organization operates a catering business, restaurant, bar or similar business, or is a store or internet/catalog business, you must collect sales tax on taxable goods including prepared foods, beverages, alcoholic and soft drinks, cigarettes and cigars.

REMINDER: Also, if your non-profit is a corporation, INC or LLC, you are responsible to file an Annual Report online. You can do so at WWW.NJ.GOV/NJBGS. Click on the down arrow for the drop down at 'I WANT TO' and then click on 'File Annual Reports'.

If the name, address, purpose or operations of your organization change, you must notify the Cross Agency Collection and Services Bureau in writing at P.O. Box 252, Trenton NJ 08646-0252.

For detailed information on your organization's exemptions from sales and use tax, please call the Regulatory Services Branch of the Division of Taxation at (609) 292-5994.

Sincerely,

Christopher Besler
Chief,
Cross Agency Collection and Services Bureau

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Enclosures

Please visit the Division of Revenue and Enterprise Services website at: <http://www.state.nj.us/treasury/revenue>

New Jersey is an Equal Opportunity Employer . Printed on Recycled and Recyclable Paper

Invoices and receipts must show exempt organization as purchaser.

State of New Jersey
DIVISION OF TAXATION
SALES AND USE TAX

Read instructions on bottom of form

* EXEMPT ORGANIZATION CERTIFICATE *
FORM ST-5

ISSUED BY: WITTENBERG UNIVERSITY
NO WITTENBERG AVE
SPRINGFIELD OH 45501

EXEMPT ORGANIZATION NUMBER 310-537-177/000
Effective Date: 02/01/80
Date Issued: 02/19/15

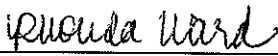
Transaction Date: _____

TO _____
(Name of Vendor)

The undersigned certifies that the Division of Taxation has determined this organization is exempt from New Jersey Sales and Use Tax for this transaction; and this purchase is directly related to the purposes for which this organization was formed and is being purchased with the organization's funds.

Description of purchase:


DIRECTOR
DIVISION OF TAXATION


(Signature of Officer or Trustee of the organization)
Rhonda Ward, Controller
Name and Title of Officer (Please Print)

INSTRUCTIONS FOR EXEMPT ORGANIZATION: Form ST-5 is valid for exemption from sales and use tax on all purchases (except energy and utility service), if the purchase is directly related to the organization's purposes and made with organization (not personal) funds. Retain the original ST-5 (unsigned) in files, make copies and complete and sign them for vendors. Notify the Division of changes in organization name, address or exempt status.

INSTRUCTIONS FOR VENDORS (AND EXEMPT ORGANIZATIONS):

- (a) The ST-5 exempt organization certificate must be an official certificate having the signature of a Director of the Division of Taxation (or a photocopy of the certificate) and must have the organization's name, address and exempt organization number pre-printed by the Division on the upper portion of the certificate, with no apparent alterations.
- (b) The certificate must be properly completed, dated, and signed by an officer of the organization.
- (c) For motel/hotel occupancies, this exemption applies to sales tax, but not the state 'occupancy fee', the 'municipal occupancy tax', or the Atlantic City luxury tax.

Bills or receipts must show the exempt organization as the purchaser. Payment must be from the funds of the exempt organization. Certificates must be retained by the vendor for a period of not less than four years from the date of the last sale covered by the certificate. Subordinate or affiliated organizations may not use the exemption number assigned to the parent organization.

Additional Purchases - This certificate covers additional similar purchases by the same organization. Each sales slip or invoice must show the organization's name and exempt organization number.

ST-5A PERMIT - This Exempt Organization Certificate (ST-5) also serves as an Exempt Organization Permit (ST5A) for the organization to which the certificate is issued.

Invoices and receipts must show exempt organization as purchaser.

State of New Jersey
DIVISION OF TAXATION
SALES AND USE TAX

Read instructions on bottom of form

* EXEMPT ORGANIZATION CERTIFICATE *
FORM ST-5

ISSUED BY: WITTENBERG UNIVERSITY
NO WITTENBERG AVE
SPRINGFIELD OH 45501

EXEMPT ORGANIZATION NUMBER 310-537-177/000
Effective Date: 02/01/80
Date Issued: 02/19/15

Transaction Date: _____

TO _____
(Name of Vendor)

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Description of purchase:


DIRECTOR
DIVISION OF TAXATION

(Signature of Officer or Trustee of the organization)

Name and Title of Officer (Please Print)

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State of New Jersey

DIVISION OF TAXATION

SALES TAX

To be completed by purchaser and given to and retained by vendor. Read instructions on back of this certificate.

The vendor must collect the tax on a sale of taxable property or services unless the purchaser gives him a properly completed exemption certificate.

EXEMPT ORGANIZATION PERMIT NUMBER

EO-310-537-177/000

Wittenberg University
North Wittenberg Avenue
Springfield, Ohio 45501

Date 2-1-80

EXEMPT ORGANIZATION CERTIFICATE

FORM ST-5

TO (Name of Vendor)

(Address of Vendor)

The undersigned certifies:

That this organization holds a valid Exempt Organization Permit (number shown above) and is not subject to the New Jersey Sales and Use Tax, in connection with this transaction.

That the tangible personal property or service described below which shall be purchased from you is intended solely and exclusively for this organization and is directly related to the purposes for which this organization was created.

That the tangible personal property or service to be purchased is described as follows:

[Dotted lines for description of property or service]

(Name of organization as registered with the Division of Taxation)

Sidney Glaser

By (Signature of Officer or Trustee of the organization) (Title)

DIRECTOR
DIVISION OF TAXATION

(Address of Purchaser)