



Form ST-5
Sales Tax Exempt
Purchaser Certificate

Rev. 6/09
Massachusetts
Department of
Revenue

Part 1. Exempt taxpayer information. To be completed by exempt government or 501(c)(3) organization.

Name		
Address		
City	State	Zip
Exemption number		
Issue date	Date of expiration of certificate	

Certification is hereby made that the organization named above is an exempt purchaser under Massachusetts General Laws, Chapter 64H, sections 6(d) or 6(e). All purchases of tangible personal property or services by this organization are exempt from taxation under said chapter to the extent that such property or services are used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation.

Signature	Title	Date
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Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

Part 2. Agent information. To be completed by agent of exempt government or 501(c)(3) organization.

Name of agent's organization		
Address		
City	State	Zip
Agent's name		
Address		
City	State	Zip

I certify that in making this purchase, I am acting as an agent for the exempt organization named above (select one):
☐ Government organization (local public school, city/town government, state agency, etc.).
Attach Form ST-2, if available. If Form ST-2 is not available, enter exemption number, if known: _____
☐ 501(c)(3) organization (parochial school, Scout troop, etc.). Form ST-2 must be attached.

Signature	Title	Date
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Part 3. Vendor information

Vendor's name

Check applicable box:
☐ Single purchase certificate (attach detailed receipts or complete Part 4, on reverse)
☐ Blanket certificate



Account # _____

Please check the items that you do not want to be taxed when purchased from Covetrus North America.

Companion Animal

- | | |
|---|--|
| ☐ Pet Supplies (ex. toys, collars, leashes) | ☐ Non Prescription Dispensed Drugs |
| ☐ Prescription Diets | ☐ Prescription Dispensed Drugs |
| ☐ Non-Prescription Diets | ☐ Non Prescription Injectable Drugs |
| ☐ E-Collars | ☐ Prescription Injectable Drugs |
| ☐ Vitamins/Supplements/Nutraceuticals | ☐ Vaccines |
| ☐ Non Prescription Flea & Tick (ex. Frontline) | ☐ Prescription Flea & Tick (ex. Comfortis) |
| ☐ Insulin Syringes | ☐ Diabetic Supplies (ex. meters, test strips, etc...) |

Large Animal

- ☐ Non Prescription Dispensed Drugs
- ☐ Prescription Dispensed Drugs
- ☐ Non Prescription Injectable Drugs
- ☐ Prescription Injectable Drugs
- ☐ Vaccines

Equine

- ☐ Non Prescription Dispensed Drugs
- ☐ Prescription Dispensed Drugs
- ☐ Non Prescription Injectable Drugs
- ☐ Prescription Injectable Drugs
- ☐ Vaccines

General

- | | |
|---|--|
| ☐ Syringes & Needles | ☐ Administration Devices (ex. IV sets, catheters) |
| ☐ Dispensing Supplies (ex. bottle, caps, labels) | ☐ Medical Supplies (ex. gauze, tape, bandages) |
| ☐ Clinic Supplies (ex. cleaners, gloves, scrubs) | ☐ Diagnostic Kits |
| ☐ Tools | ☐ Equipment |

I understand that items that I use or administer in my practice are considered consumed by me and tax is due at the time of purchase. I certify that I may resell in their same form any/all items that I have indicated above or cannot, at the time of purchase, identify if I will use, use in an exempt manner, or resell the products I purchase. Accordingly, please do not tax me on any items indicated. If any additional tax is due, I will pay the tax directly to the jurisdiction or contact Covetrus North America to bill me the additional tax.

Signature _____

Date _____