

STATE OF NEW JERSEY

FORM 2000-01

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**



**State of New Jersey**

| PO BOX 628

*Example 1:* The operation of a booth selling sandwiches and soft drinks at a state fair for two weeks a year is an activity of relatively short duration and that is not held on a regular basis during the calendar year. The exempt organization is not required to collect sales tax on the sandwiches and soft drinks.

*Example 2:* The operation of a coffee shop one day a week throughout the year is

3. A shop or store as used in 1.i above includes any place or establishment from which goods are sold with a degree of regularity, frequency and continuity.

#### **Certain Purchases By Exempt Organizations**

Receipts from the sale to exempt organizations of food and drink in or by restaurants, taverns or other establishments in this State, or by caterers, including in the amount of such