



Form ST-5R Contractor's 5% Qualified Purchase Certificate

Rev. 7/09
**Massachusetts
Department of
Revenue**

This form is to be used only for contracts entered into (1) before August 1, 2009, or (2) before October 1, 2009, if the contract is entered into in accordance with a bid that had to be submitted before August 1, 2009. Not valid for use after December 31, 2010.

Part A. To be completed by purchasing contractor or subcontractor

Purchaser (<input type="checkbox"/> contractor <input type="checkbox"/> subcontractor)	Date
Address (must be in Massachusetts, unless registration certificate attached)	
Vendor registration number (if applicable)	Approximate total dollar amount of contract
Contract/subcontract number	Contract/subcontract date
	Bid date (if contract dated after August 1, 2009)

Signed under the penalties of perjury. By signing Form ST 5-R , the contractor or subcontractor agrees to report and pay 5% use tax on all materials for use in a qualified construction contract purchased with the certificate. Failure to do so may result in tax evasion penalties.

Signature	Title	Date
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Part B. Name and address of customer (if contractor) or general contractor (if subcontractor)

Part C. Location and description of project

Part D. Description of kind and quantity of property purchased

Date	Description	Quantity	Cost
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
Total cost			\$

Form ST-5R Instructions

General Instructions

This certificate may only be used by a Massachusetts contractor or subcontractor to purchase building materials and supplies to be used in the construction, reconstruction, alteration, remodeling, or repair of any building or structure without payment of sales tax to the vendor if the materials and supplies are to be used pursuant to a qualified contract entered into (1) before August 1, 2009, or (2) before October 1, 2009, if the contract is entered into in accordance with a bid that had to be submitted before August 1, 2009. Form ST-5R may not be used after December 31, 2010. See TIR 09-11 for additional limitations. **Note:** This is **not** a blanket certificate, and **must** be completed with each purchase order.

Instructions to Vendors

Vendors need not collect sales tax on purchases made with a properly completed Form ST-5R. Vendors must maintain normal business records showing the date of sale, item(s) purchased and selling price and exemption certificates provided by their customers. These records must be kept for the amount of time specified in the Record Retention Regulation, 830 CMR 62C.25.1, and must be produced for review by the Department in the course of an audit of the vendor.

Instructions to Contractors and Subcontractors

By signing this certificate the contractor or subcontractor is agreeing to self-report use tax at 5% of the sales price on its sales tax return, if it is a registered vendor, or on a business use tax return. Contractors and subcontractors must maintain records to show the disposition of all property purchased under this certificate, and are liable for the payment of 6.25% tax in the event that property purchased under this certificate is used on project other than the qualified contract identified in Part A.

Instructions to Non-resident Contractors and Subcontractors

Non-resident contractors may not use this certificate unless they have registered with DOR and must attach a copy of their registration certificate to this form. See DD 05-3 for non-resident contractor requirements.

If you have any questions, contact DOR at 617-887-MDOR or toll-free in Massachusetts at 1-800-392-6089.