



One NSTAR Way
Westwood, Massachusetts 02090

RE: SALES TAX ON ACCOUNT NUMBER:

Dear Customer,
Massachusetts's sales tax laws require all energy companies to collect 5 percent sales tax on gas, steam, electricity and heating fuel ("energy") except those sales to:

- Residential customers (sign below) A signed form is necessary for each account.
- Small business with five or fewer full-time employees (Form ST- 13)
- Customers who use 75% or more of their energy in the actual manufacturing at an industrial plant of tangible personal property to be sold or in the heating of the industrial plant (Form ST-12)
- Non-profit tax-exempt organization, who holds a valid certificate of exemption (ST-2) and (ST-5) Certificate.

If you believe your account(s) is entitled to an exemption from sales tax, please complete the appropriate form and return it to us. Non-profit tax-exempt organizations must provide us with copies of both the ST-2 and ST-5 Certificates. Please write the account number(s) on both certificates.

If you are billed under a commercial rate, but your service is used exclusively for common areas and/ or residential purposes, please check the box below and sign where indicated:

Signed and Certified under penalties of perjury:

Signature: _____

Company Name: _____

C/O (Print Name) _____

Address: _____

City: _____ ST: _____ ZIP _____

Date: _____

PLEASE NOTE: Sales Tax charges on energy purchases will be billed until we receive the completed Sales Tax Exemption Certificates. Omitting any part of the necessary information will delay coding the account(s) Sale Tax Exempt. NSTAR will no longer abate back previous Sales Tax charges if a valid Sales Tax exemption form was not on file for each individual account. Any and all previous Sales Tax charges, prior to coding the exemption date to the account, will be the responsibility of the customer.

If you have questions on whether you are entitled to an exemption or need additional eligibility instructions you can call the Department of Revenue at 617-887-6367.