



Liberty UtilitiesSM

Attention
Commercial & Industrial Customers
of
Liberty Utilities

IMPORTANT TAX INFORMATION

The Massachusetts sales tax law requires all energy companies to collect 6.25% on all sales of gas, steam, electricity, and heating (energy) except those sales to:

- A. Accounts where the gas is used solely for residential purposes;
- B. Small businesses with five (5) or fewer employees (**Note: It is necessary to file this form on an annual basis to retain tax exempt status**) (Form ST-13);
- C. Customers who use 75 percent (75%) or more of their energy in the actual manufacture at an industrial plant of tangible personal property to be sold or in the heating of the industrial plant (Form ST-12);
- D. Tax-exempt organizations that hold a valid certificate of exemption (Form ST-2 or ST-5) from the Commissioner of Revenue.

A current tax exemption certificate must be on file with Liberty Utilities Company and a separate tax certificate must be on file for each gas account. In order to be tax exempt, please indicate below, sign date and return this letter within 10 days, along with any other necessary supporting documents to the following:

Liberty Utilities
Billing Dept
P.O. Box 911
Fall River, MA 02722
Fax: 508-679-4355

1. The gas is used solely for residential purposes_____
2. Apartment house (# of units - **this information is necessary**) _____
3. This is a small business with five (5) or fewer employees, and I have enclosed a copy of our exemption certificate

4. The gas is being used for manufacturing purposes, and I have enclosed a copy of our manufacturer's exemption certificate_____
5. This is a bona fide non-profit organization, and I have enclosed a copy of our tax-exempt certificate_____
6. This account should be taxable _____

Company/Name_____

Address: _____ Telephone Number: _____

Authorized Signature_____

If you have questions on whether you are entitled to an exemption for this account, please call the Massachusetts Department of Revenue at (800) 392-6089 or consult your tax professional. Please see link below to the Commonwealth of Massachusetts web site regarding tax information.