



P.O. Box 180  
Tulsa, OK 74101-0180

<<customer name>>

<<Address>>

<<city, state zip>>

<<Mailed Date>>

Re: <<Account No>>

Dear Valued Customer,

The City of Worcester has chosen Direct Energy Services, LLC (Direct Energy) to supply electricity for the Green Worcester ElectriCITY Municipal Aggregation Program. Your electricity account, referenced above, is currently enrolled in the program. Based on information provided by National Grid, your account is listed as being tax exempt. For tax compliance purposes, Direct Energy is required to obtain a current tax exemption certificate. Without this documentation from you, Direct Energy needs to assess sales tax.

**Under the laws of Massachusetts, sales of utilities such as gas, steam, electricity, and heating fuel to residential users are generally exempted from sales & use tax. To ensure accuracy and completeness, we request that you please complete the attached form and return it to us within 30 days from the date on this letter certifying that the electricity consumed by the account(s) listed above is primarily for residential use. If you are claiming any other exemption, please complete the attached form and return it to us together with the relevant tax exemption certificate.**

**If we do not receive a completed form (for the residential exemption) or the completed form and relevant tax exemption certificate (for any other exemption) within 30 days, we may be required to invoice you for any applicable (including past-due) sales tax on your account(s).**

#### **Frequently Asked Questions:**

***What if I have already submitted tax exemption documents?*** You may have previously submitted a tax exemption certificate and/or form to National Grid or a previous electricity provider, but we are required to retain proof of exemption for compliance purposes. If you have received this letter, it means that Direct Energy does not have valid proof of exemption for your account.

***What if I am NOT tax exempt?*** If you have NOT requested tax exemption, you will need to contact National Grid directly about your tax exemption status. The utility will be responsible for updating your account and will notify us if there is a change in tax status.

***How do I obtain my tax exemption certificate?*** For your convenience, the ST-5 and ST-12 certificates can be found via the following link: <https://www.mass.gov/lists/dor-sales-and-use-tax-forms>. See the next page for obtaining an SBE certificate.

***How do I submit my tax exemption documents?*** For residential exemptions, we need the completed form on the back page of this letter. For any other tax exemption, please provide the completed form on the back page with your tax exemption certificate. Please send your documents to us by email or mail at the addresses below.

#### **Via Email to:**

usn.taxexemption@directenergy.com

#### **Or Via U.S. Mail to:**

Direct Energy  
P.O. Box 180



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Tulsa, OK 74101-0180

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Attn: USN Tax Exemption Dept.

### Sales Tax Exemption Category Form

Please check the appropriate box below, and if applicable, complete the applicable sales tax exemption certificates (ST-5, ST-12, SBE). Then return this form and the appropriate tax exemption certificate (ST-2, ST-5, ST-12 and/or SBE) to us according to the instructions on the front of this letter. Please provide your account number with your documents.

**Please note: If you have multiple accounts in the program, you need only to submit a single form, but you must include all account numbers on the form and all tax exemption certificates for the applicable accounts.**

- ☐ I certify that the electricity consumed by the account(s) listed above is primarily for residential use. There is no exemption certificate required. Please sign in the space below and mail, email or fax this form in accordance with the instructions on the frontpage of this letter.

\_\_\_\_\_ (Please print your name)

\_\_\_\_\_ (Signature)

- ☐ Electricity consumed by the account(s) listed above provides power to a **501 c (3) nonprofit**. We have enclosed our **ST-2** certificate of tax exemption and our **ST-5** sales tax exemption purchaser certificate.
- ☐ Electricity consumed by the account(s) listed above provides power to an **exempt industry**. We have enclosed our **ST-12** sales tax exemption certificate.
- ☐ Electricity consumed by the account(s) listed above provides power to an exempt **small business** with annual revenues less than \$1 million and with five or fewer full-time employees. We have enclosed our **SBE** small business tax exemption certificate.

\*Note: The Small Business Exemption (SBE) Certificate has been revised by the department of Revenue in 2019. If you are claiming the small business exemption, the SBE certificate must be completed online. Go to the following link <https://www.mass.gov/lists/dor-sales-and-use-tax-forms>, then click on Form ST-13, then MassTaxConnect. You will have to log in at the MassTaxConnect page before you can register online for this Small Business Exemption.

- ☐ We are not aware of any sales tax exemption that applies to electricity provided to this account.

Thank you for your prompt attention to this matter. For questions, please contact Direct Energy Customer Care at 1-866-968-8065.