



1175 Elm Street, PO Box 1029 / Concord, Massachusetts 01742

(P) 978-318-3101 / (F) 978-318-3105

concordutilities@concordma.gov

Business Tax Exemption Certificates

Business customers, government or charitable organizations in Massachusetts may be exempt from paying sales tax on their electric bill each month.

See below for more information regarding various Massachusetts tax exemptions.

To Submit a Certificate

To request an exemption from being charged sales tax on your electric account, complete and sign the appropriate tax exemption certificate and submit to CMLP by:

- [Email](#)
- Fax: 978-318-3105; or
- Mail the certificate to:
Concord Municipal Light Plant
P.O. Box 1029
Concord, MA 01742-1029

Please note, a separate form needs to be completed and signed for each electric account applying for tax exemption. The certificate provided will not be valid if it is not signed and dated.

Massachusetts Energy Tax Exemption

Small Business Energy Exemption

If you believe your business is eligible for the Massachusetts Small Business Energy Exemption, please [visit the Mass.gov website](#).

To qualify, businesses need to generate a gross income of less than \$1 million in the previous calendar year, and reasonably expect to have a gross income of less than \$1 million this calendar year.

Businesses also need to have five or fewer employees to be exempt from paying tax on their electricity bill.

Rental Property

Only common areas are exempt (no rental units) this includes house, garage, and pump meters. We have provided some helpful information on qualifications for form submission:

- Condo Associations that are Residential do not require a form due to tax laws however, a letter from the association stating the reason for their exemption status is required.
- Condo Associations that are Commercial require an appropriate form be submitted.
- Non-condo associations require an appropriate form be submitted.



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Government or Charitable Organization Tax Exemption

Government organizations (local public school, Town/town government, state agency, church, Boy/Girl Scouts, etc.) and 501 ©(3) organizations (parochial school, scout troupe, etc.) can apply by completing a [Massachusetts Form ST-5 \(PDF\)](#) and the ST-2 certificate, or just the ST-2 certificate. If you are submitting and ST-5, please note that CMLP requires an ST-2 certificate as well.

Manufacturing Exemption

Owners of manufacturing plants may be eligible for tax exemption if 75 percent or more used for manufacturing or heating the plant. If you believe this applies to your company, please fill out [Massachusetts Form ST-12 \(PDF\)](#).

Direct Payment Permit

Businesses holding Direct Payment Permits pay sales tax directly to the Department of Revenue, instead of paying a sales tax to the vendor at the time of purchase. The Direct Payment Permit Program is geared toward larger businesses which have computerized record keeping and could expect to remit sales taxes under a Direct Payment Permit in the range of \$50,000 or greater on an annual basis.