

## MINNESOTA • REVENUE

ST3

**Certificate of Exemption****Purchaser:** Complete this certificate and **give it to the seller.****Seller:** If this certificate is not fully completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked, and remains in force as long as the purchaser continues making purchases, or until otherwise cancelled by the purchaser.

 Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_. If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make multiple purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name \_\_\_\_\_ Project description \_\_\_\_\_

Type or print

Name of purchaser			
Business address		City	State
Purchaser's tax ID number		State of issue	
If no tax ID number, enter one of the following:	FEIN	Driver's license number/State issued ID number	
		state of issue	number
Name of seller from whom you are purchasing, leasing or renting			
Seller's address		City	State
			Zip code

Type of business

**Type of business.**

- |  |  |
|--|--|
| <input type="checkbox"/> 01 Accommodation and food services            | <input type="checkbox"/> 11 Transportation and warehousing     |
| <input type="checkbox"/> 02 Agricultural, forestry, fishing, hunting   | <input type="checkbox"/> 12 Utilities                          |
| <input type="checkbox"/> 03 Construction                               | <input type="checkbox"/> 13 Wholesale trade                    |
| <input type="checkbox"/> 04 Finance and insurance                      | <input type="checkbox"/> 14 Business services                  |
| <input type="checkbox"/> 05 Information, publishing and communications | <input type="checkbox"/> 15 Professional services              |
| <input type="checkbox"/> 06 Manufacturing                              | <input type="checkbox"/> 16 Education and health-care services |
| <input type="checkbox"/> 07 Mining                                     | <input type="checkbox"/> 17 Nonprofit organization             |
| <input type="checkbox"/> 08 Real estate                                | <input type="checkbox"/> 18 Government                         |
| <input type="checkbox"/> 09 Rental and leasing                         | <input type="checkbox"/> 19 Not a business (explain) _____     |
| <input type="checkbox"/> 10 Retail trade                               | <input type="checkbox"/> 20 Other (explain) _____              |

Reason for exemption

**Reason for exemption.**

- |   |  |
|---|--|
| <input type="checkbox"/> A Federal government (department) _____                      | <input type="checkbox"/> J Agricultural production   |
| <input type="checkbox"/> B Specific government exemption (from list on back)<br>_____ | <input type="checkbox"/> K Industrial production/manufacturing   |
| <input type="checkbox"/> C Tribal government (name) _____                             | <input type="checkbox"/> L Direct pay authorization  |
| <input type="checkbox"/> D Foreign diplomat # _____                                   | <input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically) |
| <input type="checkbox"/> E Charitable organization # _____                            | <input type="checkbox"/> N Direct mail   |
| <input type="checkbox"/> F Educational organization # _____                           | <input type="checkbox"/> O Other (enter number from back page) _____   |
| <input type="checkbox"/> G Religious organization # _____                             | <input type="checkbox"/> P Percentage exemption  |
| <input type="checkbox"/> H Resale   | <input type="checkbox"/> Advertising (enter percentage) _____ %  |
| <input type="checkbox"/> I Capital Equipment  | <input type="checkbox"/> Utilities (enter percentage) _____ %  |
|   | <input type="checkbox"/> Electricity (enter percentage) _____ %  |

Sign here

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of authorized purchaser \_\_\_\_\_ Print name here \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_