DEPARTMENT OF REVENUE

Form ST3, Certificate of Exemption

Purchaser: Complete this certificate and **give it to the seller**.

Seller: If this certificate is not 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. This certificate 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 purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name _____ Project description _____

Name of Purchaser

Business Address _____ City _____ State _____ ZIP code

Purchaser's Tax ID Number _____ State of Issue

If no tax ID number, | FEIN | Driver's license number/State issued ID number
Enter one of the following: | | 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

☐ 01 Accommodation and food services
☐ 02 Agricultural, forestry, fishing, hunting
☐ 03 Construction
☐ 04 Finance and insurance
☐ 05 Information, publishing and communications
☐ 06 Manufacturing
☐ 07 Mining
☐ 08 Real estate
☐ 09 Rental and leasing
☐ 10 Retail trade

☐ 11 Transportation and warehousing
☐ 12 Utilities
☐ 13 Wholesale trade
☐ 14 Business services
☐ 15 Professional services
☐ 16 Education and health-care services
☐ 17 Nonprofit organization
☐ 18 Government
☐ 19 Not a business (explain) _____
☐ 20 Other (explain) _____

Reason for Exemption (See Instructions)

☐ A Federal government (department) _____
☐ B Specific government exemption

☐ C Tribal government (name) _____
☐ D Foreign diplomat # _____
☐ E Charitable organization # _____
☐ F Educational organization # _____
☐ G Religious organization # _____
☐ H Resale
☐ I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)

☐ J Agricultural production
☐ K Industrial production/manufacturing
☐ L Direct pay authorization
☐ M Multiple points of use (services, digital goods, or computer software delivered electronically)
☐ N Direct mail
☐ O Other (enter number from instructions) _____
☐ P Percentage exemption
  ☐ Advertising (enter percentage) _____%
  ☐ Utilities (enter percentage) _____%
  ☐ Electricity (enter percentage) _____%

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 _____

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