

MINNESOTA • REVENUE

Certificate of Exemption

ST3

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 of print	Name of purchaser _____			
	Business address _____	City _____	State _____	Zip code _____
	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. Circle the number that describes your business.

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

Reason for exemption. Circle the letter that identifies the reason for the exemption.

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