

Sales Tax Exemption: MINNESOTA

Special Instructions for use: Provide exemption letter to vendor. Exemption does not apply to purchases of prepared food, soft drinks, candy, alcoholic beverages, catered food, lodging, waste collection and disposal services, purchases, leases, and rentals of most motor vehicles, gambling equipment and supplies, car rental tax (9.2%), or car rental fee (5%).

The form can be signed by the Administrator of the University Department making the purchase.

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 UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH OF PENNSYLVANIA			
	Business address 116 ATWOOD STREET SUITE 201	City PITTSBURGH	State PA	Zip code 15260
	Purchaser's tax ID number 2600262		State of issue MN	
	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 checked="" 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) _____	<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 checked="" type="checkbox"/> E Charitable organization # <u>2600262</u>	<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) _____%

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.)

Sign here	Signature of authorized purchaser _____	Print name here _____	Title _____	Date _____



MINNESOTA · REVENUE

May 18, 2017

MN ID: 2600262
Letter ID: L1097729856

#BWBBMRR
#0000 0109 7729 8560#
UNIV OF PITTSBURGH OF THE COMMONWEA
116 ATWOOD ST STE 201
PITTSBURGH PA 15213-3402

Assigned Minnesota Tax Identification Number 2600262

UNIVERSITY OF PITTSBURGH:

The Minnesota Department of Revenue is updating our system to better serve organizations that are exempt from paying sales tax. As part of the update, we assigned you Minnesota Tax Identification Number 2600262 for use when making exempt purchases.

Why am I assigned a Minnesota Tax Identification Number?

We no longer issue five-digit Exempt Status Numbers. This seven-digit Minnesota Identification Number replaces your five-digit Exempt Status Number.

What do I need to do?

- Begin using your seven-digit Minnesota Identification Number immediately.
- Give sellers a completed Form ST3, Certificate of Exemption, when you purchase, lease, or rent tangible personal property or services for use in your nonprofit business or for resale. Use your seven-digit Minnesota Tax Identification Number on the form.
- Stop using the five-digit Exempt Status Number.
- Keep a copy of this letter as proof of your nonprofit exempt status.

What purchases are not included in this exemption?

- Prepared food, soft drinks, candy, alcoholic beverages, and catered food
- Lodging
- Waste collection and disposal services
- Purchases, leases, and rentals of most motor vehicles
- Gambling equipment and supplies
- 9.2 percent car rental tax and 5 percent car rental fee

Note: A contractor may not use your exempt status authorization to purchase materials exempt for use in a lump-sum contract.

What if I make taxable sales?

If you make taxable retail sales, you must register to collect and remit sales tax unless the state's fundraising exemption applies or the sales are exempt for other reasons.