

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 or print

Name of purchaser			
Business address		City	State Zip code
Purchaser's tax ID number		State of issue	Country 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. Circle the number that describes your 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

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

- A ☐ Federal government (department) _____
 B ☐ Specific government exemption (from list on back) _____
 C ☐ Tribal government (name) _____
 D ☐ Foreign diplomat # _____
 E ☐ Charitable organization # _____
 F ☐ Educational organization # _____
 G ☐ Religious organization # _____
 H ☐ Resale

- I ☐ Agricultural production
 J ☐ Industrial production/manufacturing
 K ☐ Direct pay authorization
 L ☐ Multiple use (includes software, computer, etc.)
 M ☐ Direct mail
 N ☐ Other (enter number from back page) _____
 O ☐ Percentage exemption
 ☐ Advertising (enter percentage) _____ %
 ☐ Utilities (enter percentage) _____ %

MPI exemption is no longer valid; repealed March 8, 2008

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 _____