

Certificate of Exemption

Purchaser: Complete this certificate and **give it to the seller.** Do not send to the Department of Revenue.

Seller: Keep this certificate as a part of your records. If this certificate is not fully completed, you must charge tax.

Print or type

Check one
 Single purchase certificate **Blanket certificate** (if checked, this certificate continues in force until cancelled by the purchaser)

Name of purchaser's business or organization _____

Business address _____

City _____ State _____ Zip code _____

Purchaser's state tax ID number _____ State of issue _____

If no number, give reason _____

Name of seller from whom you are purchasing, leasing or renting _____

Seller's address _____

City _____ State _____ Zip code _____

Describe business/
exempt items

Describe the nature of your business or organization. Include a description of the items normally sold in your business, if applicable.

Describe the items for which you are claiming exemption.

Type of exemption

Circle the exemption reason code. Enter the number or title where applicable.

Code	Description
A	Agricultural or industrial production.
B	Direct pay. Enter DP# _____
C	Exempt organization. Enter ES# or type of group _____
D	Motor carrier direct pay. Enter MCDP# _____
E	Multiple points of use.
F	Percentage exemption. <input type="checkbox"/> Advertising (enter percentage) _____% <input type="checkbox"/> Utilities (enter percentage) _____%
G	Resale.
H	Resource recovery facility. Enter CN# _____
I	Other. Enter title _____

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 _____	Phone _____ ()	Date _____
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If you have questions, call 651-296-6181. TTY: Call 711 for Minnesota Relay.
 Forms and fact sheets are available on our website at www.taxes.state.mn.us.