

OE Ÿ. š }( Æ u %o Ÿ } v

Name of Purchaser

⋮ ⋮

- 06 Manufacturing
- 07 Mining
- 08 Real estate
- 09 Rental and leasing
- 10 Retail trade

- íí dOE v•%o}OE š Ÿ}v v Á OE Z}μ•]vP
- íî h Ÿ o] Ÿ •
- 13 Wholesale trade
- 14 Business services
- 15 Professional services
- íò μ Ÿ}v v Z o š Z r OE • OE À ] •
- íó E }v %o OE }. š } OE P v ] î Ÿ }v
- 18 Government
- 19 Not a business (explain) \_\_\_\_\_
- 20 Other(explain) \_\_\_\_\_

/ o OE š Z š š Z ]v({OE u Ÿ}v }v š Z]• OE Ÿ. š ]• }OE OE š v }u %o o š š } š Z • š }( u Ç l v )  
 • o • š Æ Ç μ•]vP v Æ u %o Ÿ }v OE Ÿ. š ( )OE ]š u • }OE • OE À ] • š Z š Á ] o o μ • ( )OE %o μ OE  
 "í î ï μ v OE D ] v v • } š o Á ( )OE Z š OE v • Ÿ }v ( )OE Á Z ] Z š Z OE Ÿ. š ]• μ • X•

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Forms, fact sheets, and industry guides are available on our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

W μ Æ Z • Æ •  
& R P S O H W H W K L V F H U W L ¿ F D W H D Q G J L Y H L W W R W K H  
seller. Do not send it to the Department of Revenue.

You must include your Minnesota tax identification number on the invoice.

**Warning to purchaser:** Purchasers are responsible for knowing if they qualify to claim exemption from tax and will be held liable for any use tax, interest and possible penalties due if the items purchased are not eligible for exemption.

^ o o Æ •  
. H H S W K L V F H U W L ¿ F D W H D V S D U W R I \ R X U U H F R U G V  
\$ F F H S W L Q J D F R P S O H W H G H [ H P S W L R Q F H U W L ¿  
cate relieves you from collecting the tax. If  
W K V F H U W L ¿ F D W H L V Q R W F R P S O H W H G R X W  
charge sales tax. You may be required to  
S U R Y L G H W K V H H P S W L R Q F H U W L ¿ F D W H R U W K  
data elements required on the form) to the  
state to verify this exemption.

Æ u % ÿ } v • Æ ] % ÿ } v •  
Use Form ST3 & H U W L ¿ F D W H R I ( [ H P S W L R Q  
to claim the following exemptions. Fact  
sheets are available for some of the items as  
Q R W H G & R Q W D F W R X U R I ¿ F H I R U G H W D L O V D E R X W  
other exemptions not listed here.

A. & Æ o P } À. Æ s a l e s m u s t  
obtain a purchase order, payment voucher,  
work order, a completed Form ST3 or  
similar documentation to show the purchase  
was from the federal government.

X ^ % ] . P } À e x e m p t i o n s B i l l  
in the title from the list below. For more  
information, see **Fact Sheet 142, Sales to  
Governments** and/or

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& } Œ u ^ d i ] v • š Œ μ Ÿ } v • v Æ u % Ÿ Ÿ w μ • • Œ ] % Ÿ } v •

DX D μ o Ÿ % o % } ] v š • } ( μ • X



