

MINNESOTA • REVENUE

October 21, 2016

Tom Coleman
Pawsitivity
197 Griggs St. N.
St. Paul, MN 55104

Minnesota Tax ID Number: 4666937, Minnesota Sales and Use Tax – Exempt Status

Dear Mr. Coleman:

Your Application for Sales and Use Tax Exempt Status has been approved. Please maintain a copy of this letter in your records as evidence of your nonprofit exempt status.

We no longer issue 5-digit exempt status numbers. As evidence of exemption, a fully completed Certificate of Exemption, Form ST3, must be given to each seller when you purchase, lease, or rent tangible personal property or services for use in your nonprofit functions. Your 7-digit Minnesota Tax ID Number must be included on Form ST3.

This exemption does not apply to purchases of prepared food, soft drinks, candy, alcoholic beverages, lodging, waste collection and disposal services, or to purchases or leases of motor vehicles. Purchases or leases of qualifying motor vehicles are exempt if the vehicles are used primarily to transport goods or people, other than employees, as part of the organization's charitable, religious, or educational functions. Qualifying vehicles are those defined in Minnesota Statutes, section 168.011, as a truck, bus, or passenger automobile that is designed and used for carrying more than nine people.

Your exempt status authorization may not be used by a building contractor to obtain exemption for materials purchased under a lump sum construction project covering both labor and materials for the construction, alteration, or repair of your building or other real property you may own.

Your application for nonprofit exempt status from Minnesota sales and use tax was approved based on current facts and circumstances regarding your organization and laws in effect at the time of approval. Different circumstances, statutory changes, or subsequent court decisions could affect your nonprofit exempt status. If your sources of support, character, or method of operation change, you must let us know so we can consider the effect of the change on your status. Also, please inform us of all changes in your legal name or address.

If your organization makes ongoing taxable retail sales, you are required to obtain a Minnesota tax identification number and to collect and remit the sales tax. When you purchase items for resale, you should give your supplier a fully completed Form ST3 claiming the resale exemption.

For more information on your exemption or on Minnesota sales tax, please write us at the address below or call us at (651) 296-6181.

Enclosure: Filing Confirmation Letter

Sales and Use Tax Division
Policy Services and Taxpayer Programs
Mail Station 6330
St. Paul, MN 55146-6330

Tel: 651-296-6181
Fax: 651-556-3102
Minnesota Relay (TTY) 711
An equal opportunity employer