

Operator Certificate of Compliance

Read the information on the back before completing this certificate.

Person selling at event: Complete this certificate and give it to the operator/organizer of event.

Operator/organizer of event: Keep this certificate for your records.

Print or type

Name of person selling at event _____

Business name _____ Minnesota Tax ID# _____

Seller's complete address _____ City _____ State _____ Zip code _____

Name of person or group organizing event _____

Name and location of event _____

Date(s) of event _____

Merchandise sold

Describe the type of merchandise you normally sell.

Sales tax exemption information

Complete this section if you are not required to have a Minnesota tax identification number.

I am selling only nontaxable items.

I am not making any sales at the event.

I participate in a direct selling plan, selling for _____ (name of company), and the home office or top distributor has a Minnesota tax identification number and remits the sales tax.

This is a nonprofit organization that meets the exemption requirements described below:

_____ Candy sold for fundraising purposes by a nonprofit organization that provides educational and social activities for young people primarily aged 18 and under. M.S. 297A.25, Subd. 2(1).

_____ Youth or senior citizen group with fundraising receipts of \$10,000 or less per year. M.S. 297A.256, Subd. 1(a) and (b).

_____ A nonprofit organization that meets all the criteria set forth in M.S. 297A.256, Subd. 1(c) (see reverse side).

Sign here

I declare that the information on this certificate is true and correct to the best of my knowledge and belief and that I am authorized to sign this form.

Signature of seller _____ Date _____ Phone () _____

PENALTY — Operators who do not have Form ST-19 or a similar written document from sellers can be fined a penalty of \$100 for each seller that is not in compliance for each day of the selling event.

Information for sellers and event operators

Operators/organizers of craft, antique, coin, stamp or comic book shows; flea markets; convention exhibit areas; or similar events are required by Minnesota law to get written evidence that persons who do business at the show or event have a valid sales tax identification number.

If a seller is not required to have a sales tax identification number, the seller must give the operator a written statement that items offered for sale are not subject to sales tax. All operators (including operators of community sponsored events and nonprofit organizations) must obtain written evidence from sellers.

Sales tax registration

To register for a Minnesota tax identification number, call the Minnesota Department of Revenue at (651) 282-5225* or 1-800-657-3605.

Or, you may request an Application for Business Registration (Form ABR) by writing to:

Minnesota Tax Forms
Mail Station 1421
St. Paul, MN 55146-1421

Information and assistance

If you have questions or you need help completing this form, call (651) 296-6181* or 1-800-657-3777.

Internet address:

www.taxes.state.mn.us

Mail address:

Sales and Use Tax Division
Mail Station 6330
St. Paul, MN 55146-6330

Hearing, speech or visually impaired? TDD users may contact the department through the Minnesota Relay Service at 1-800-627-3529; ask for 1-800-657-3777.

If you need information in an alternative format, such as Braille, large print or audio tape, we will provide it.

**If you are calling before July 1, 1998, use area code 612.*

Nonprofit fundraising - M.S. 297A.256, Subd. 1(c)

An exemption is provided for certain fundraising sales by nonprofit organizations. The nonprofit organization can be any nonprofit charitable, religious, educational, civic, fraternal, senior citizens', or veterans' group and any unit of government. Their sales are exempt if the following requirements are met:

1. The profits must be used exclusively for charitable, religious or educational purposes. No part of the net earnings of the organization can benefit a private individual.
2. The exemption is limited to no more than 24 selling days a year.
3. Separate accounting records must be kept for each fundraising event, including all receipts and disbursements. All expenses must be documented.