

UNIVERSITY OF MINNESOTA

Twin Cities Campus

University Tax Management Office

*2221 University Ave SE
Suite 100, Campus Code 2715
Minneapolis, MN 55414*

*Office: 612-624-1053
Fax: 612-626-1886
Web: <http://tax.umn.edu>
Email: TaxHelp@umn.edu*

Attn: University of Minnesota Departments

Re: Exempt purchases in Colorado

Please read the following instructions and explanations carefully:

In order to claim an exemption in Colorado, a **completed** Certificate of Exemption must be presented to the sellers. Please fill in seller's information to fully complete the form. The exemption certificate is assumed to be a blanket certificate which means you expect to make additional purchases from this seller in the future. If this is the case, do not check any box in the top section of the form. If this is a one-time purchase, check the box for a single purchase and fill in the related invoice/purchase order number.

In addition, payment for the item or service **must be** made using the University Procurement Card (PCard) or a University Check. If payment is made using a personal credit card or check, you will have to pay sales tax on the item, even if later you will be reimbursed by the University. The vendor may require you to sign an affidavit declaring the purchase is made from the University's funds. Please contact our office for affidavit information if it is required by the vendor.

Colorado **does not exclude** items from our exempt status. Lodging, prepared food, candy, soft drinks, motor vehicles, waste disposal services, and alcoholic beverages are exempt in Colorado, even though they are not exempt in Minnesota.

If you have any questions or concerns regarding Colorado sales tax exemptions, please feel free to reach us at 612-624-1053 or email us at TaxHelp@umn.edu.

Sincerely,

The University Tax Management Office

MINNESOTA REVENUE
Certificate of Exemption

ST3

This exemption is only for use in the State of Colorado.

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 _____

*** Important Note: Address below is for tax purposes only. All correspondence MUST be sent directly to the department you are working with.**

Name of purchaser

Regents of the University of Minnesota

Business address _____ City _____ State _____ Zip code _____

* Tax Mgmt Office, 2221 University Ave, Suite 100 Minneapolis MN 55414

Purchaser's tax ID number _____ State of issue _____

8029894 Minnesota USA

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

1. _____

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

2. _____

U of M Department: Please fill in 1 & 2 above to fully complete this form.

Type of business. Circle the number that describes your business.

- | | |
|---|---------------------------------------|
| 01 Accommodation and food services | 11 Transportation and warehousing |
| 02 Agricultural, forestry, fishing, hunting | 12 Utilities |
| 03 Construction | 13 Wholesale trade |
| 04 Finance and insurance | 14 Business services |
| 05 Information, publishing and communications | 15 Professional services |
| 06 Manufacturing | 16 Education and health-care services |
| 07 Mining | 17 Nonprofit organization |
| 08 Real estate | 18 Government |
| 09 Rental and leasing | 19 Not a business (explain) _____ |
| 10 Retail trade | 20 Other (explain) _____ |

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

- | | |
|---|---|
| A Federal government (department) _____ | I Agricultural production |
| B Specific government exemption (from list on back) _____ | J Industrial production/manufacturing |
| C Tribal government (name) _____ | K Direct pay authorization |
| D Foreign diplomat # _____ | L Multiple use exemption for computer software MPU exemption is no longer valid; repealed March 8, 2008 |
| E Charitable organization # _____ | M Direct mail |
| F Educational organization # _____ | N Other (enter number from back page) _____ |
| G Religious organization # _____ | O Percentage exemption |
| H Resale | <input type="checkbox"/> Advertising (enter percentage) _____% |
| | <input type="checkbox"/> Utilities (enter percentage) _____% |
| | <input type="checkbox"/> Electricity (enter percentage) _____% |

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 Kelly D. Farmer Title Tax Director Date 2-11-13