

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 Indiana

Please read the following instructions and explanations carefully:

In order to claim an exemption in Indiana, a **completed** Indiana General Sales Tax Exemption Certificate (ST-105) as attached must be presented to the sellers. Please fill in Section 2 on ST-105 to fully complete the form (if this is a one-time purchase, check the "Single Purchase" box; if you expect to make additional purchases in the future, check the "Blanket box").

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.

Indiana **excludes** the following items from our exempt status: **hotel rooms, meals, utilities, vehicles, watercraft and aircraft**. Therefore, the University must pay tax on these items.

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

Sincerely,

The University Tax Management Office

Form ST-105

State Form 49065 R4/ 8-05

Indiana Department of Revenue
General Sales Tax Exemption Certificate

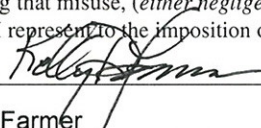
Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft.** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

Sales tax must be charged unless all information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue.

Section 1 (print only)	Name of Purchaser <u>Regents of the University of Minnesota</u>
	Business Address <u>2221 University Ave Se Ste 100</u> City <u>Minneapolis</u> State <u>MN</u> Zip <u>55414</u>
	Purchaser must provide minimum of one ID number below.*
	Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate.....
	TID# (10 digits) _____
	LOC# (3 digits) _____
If not registered with the Indiana DOR, provide your State Tax ID Number from another State.....	
8029894	
Minnesota	
*See instructions on the reverse side if you do not have either number.	
State ID# _____	
State of Issue _____	

Section 2	Is this a <input type="checkbox"/> blanket purchase exemption request or a <input type="checkbox"/> single purchase exemption request? (check one)
	Description of items to be purchased. _____

Section 3	Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)
	<input type="checkbox"/> Sales to a retailer, wholesaler, or manufacturer for resale only.
	<input type="checkbox"/> Sale of manufacturing machinery, tools, and equipment to be used directly in direct production .
	<input checked="" type="checkbox"/> Sales to nonprofit organizations claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)
	<input type="checkbox"/> Sales of tangible personal property predominately used (greater than 50 percent) in providing public transportation - provide USDOT#. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a school bus operator , must provide their SS# or FID# in lieu of a State ID# in Section #1. USDOT# _____
	<input type="checkbox"/> Sales to persons, occupationally engaged as farmers, to be used directly in production of agricultural products for sale. Note: A farmer not possessing a State Business License# may enter a FID# or a SS# in lieu of a State ID# in Section #1.
	<input type="checkbox"/> Sales to a contractor for exempt projects (such as public schools, government, or nonprofits).
	<input type="checkbox"/> Sales to Indiana Governmental Units (agencies, cities, towns, municipalities, public schools, and state universities).
	<input type="checkbox"/> Sales to the United States Federal Government - show agency name. _____ Note: A U.S. Government agency should enter its Federal Identification Number (FID#) in Section #1 in lieu of a State ID#.
<input type="checkbox"/> Other - explain. _____	

Section 4	I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.
	I confirm my understanding that misuse, (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.
	Signature of Purchaser <u></u> Date <u>04/25/2013</u>
Printed Name <u>Kelly D. Farmer</u> Title <u>Tax Director</u>	

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.
Seller must keep this certificate on file to support exempt sales.