

UNIVERSITY OF MINNESOTA

Twin Cities Campus

University Tax Management Office

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To Whom It May Concern:

Please be advised that the University of Minnesota is exempt from sales tax on purchases pursuant to Minnesota Statutes, Section 297A.70, Subdivision 2. Consequently, we have never been issued, nor do we need, an ST17 from the Minnesota Department of Revenue. Accepting the Regents of the University of Minnesota ST3, Certificate of Exemption, is adequate documentation for vendors to make exempt sales to the University. Note that the University is generally not exempt from sales tax on purchases of lodging, prepared food (including restaurant and catered food), candy, soft drinks, motor vehicles, waste disposal services and alcoholic beverages.

Questions regarding the University's exempt status may be directed to taxhelp@umn.edu or 612-624-1053.

Sincerely,



Kelly D. Farmer
University Tax Director