

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 West Virginia

Please read the following instructions and explanations **carefully**:

In order to claim an exemption in West Virginia, a **completed** Minnesota Sales Tax Exemption Certificate (ST-3), as attached, must be presented to the sellers. Please fill in the Seller's Information to fully complete the form.

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.

West Virginia **excludes** the following items from our exempt status: **lodging, prepared foods, candy, soft drinks, motor vehicles, waste disposal services, and alcoholic beverages**. Therefore, the University must pay tax on these items.

If you have any questions or concerns regarding West Virginia 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

MINNESOTA • REVENUE

Certificate of Exemption

ST3

This exemption does not apply to: lodging, prepared food (including restaurant and catered food), candy, soft drinks, motor vehicles, waste disposal services, airfare, & alcoholic beverages.

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

* Tax Mgmt Office, 2221 University Ave, Suite 100

City

Minneapolis

State

MN

Zip code

55414

Purchaser's tax ID number

8029894

State of issue

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

02 Agricultural, forestry, fishing, hunting

03 Construction

04 Finance and insurance

05 Information, publishing and communications

06 Manufacturing

07 Mining

08 Real estate

09 Rental and leasing

10 Retail trade

11 Transportation and warehousing

12 Utilities

13 Wholesale trade

14 Business services

15 Professional services

16 Education and health-care services

17 Nonprofit organization

18 Government

19 Not a business (explain) _____

20 Other (explain) _____

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

A Federal government (department) _____

B Specific government exemption (from list on back) _____

C Tribal government (name) _____

D Foreign diplomat # _____

E Charitable organization # _____

F Educational organization # 8029894

G Religious organization # _____

H Resale

I Agricultural production

J Industrial production/manufacturing

K Direct pay authorization

L ~~Multiple use exemption for computer software~~ **MPU exemption is no longer valid, repealed March 8, 2008**

M Direct mail

N Other (enter number from back page) _____

O Percentage exemption

Advertising (enter percentage) _____%

Utilities (enter percentage) _____%

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

Sign here