

MINNESOTA SALES TAX CERTIFICATE OF EXEMPTION

****For internal Indiana University use only****

NOTE: Indiana University must issue this certificate to sellers when purchasing tangible personal property or taxable services to qualify for exemption from MN sales and use taxes. The MN exemption does not apply to the following items:

- prepared food, soft drinks and candy, including catered food
 - lodging
 - employee purchases
 - sales tax on most motor vehicles
 - 6.2% car rental tax and 5% car rental fee
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- Purchases are exempt from MN sales tax only when billed to and paid for by IU. Thus, purchases paid by an IU employee on behalf of IU (later to be reimbursed) are considered taxable by the seller. Depending on the type of purchase, IU may not reimburse employee for sales tax paid.
 - Exemption certificates are valid indefinitely or until the information in the certificate changes. However the MN Department of Revenue recommends updating the certificates every 3 to 5 years.

INSTRUCTIONS: A MN sales tax exemption certificate must be completed for each purchase. The fiscal officer, or department equivalent, will need to complete the following steps:

1. Fill out all sections highlighted in blue including:
 - a. Purchase Order #
 - b. Seller's Name and Address section
2. Provide completed exemption certificate to vendor

MINNESOTA · REVENUE

Certificate of Exemption

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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:

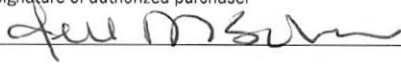
Exempt entity name _____ Project description _____

Type or print	Name of purchaser Indiana University			
	Business address 400 East 7th Street, Poplars Room 501		City Bloomington	State IN
			Zip code 47405	
	Purchaser's tax ID number		State of issue	Country of issue U.S.A.
	If no tax ID number, enter one of the following:	FEIN 35-6001673	Driver's license number/State issued ID number state of issue _____ number _____	
Name of seller from whom you are purchasing, leasing or renting				
Seller's address		City	State	Zip code

Type of business	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	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 purchases involving tangible or computer software MPL exemption is no longer valid, repealed March 8, 2008
	E Charitable organization # _____	M Direct mail
	F Educational organization # <u>35-6001673</u>	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) _____ %

Sign here 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 Jill Schunk	Title Associate Vice Pres. for Procurement	Date May 1, 2014
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