

MINNESOTA • REVENUE

May 12, 2005

Mr. Dave Kettering
The Minnesota
Streetcar Museum
Post Office Box 14467
University Station
Minneapolis , MN 55414-0467

Dear Mr. Kettering :

Your application for exemption from the Minnesota sales tax as a nonprofit organization has been approved. Your organization's exempt status number is 41493 .

Your exempt status number should be entered on the enclosed Certificate of Exemption, Form ST3. A copy of a properly completed Certificate of Exemption must be given to each seller from whom you purchase, lease, or rent tangible personal property or services for your use in your nonprofit functions.

This exemption does not apply to purchases of prepared food, soft drinks, candy, lodging, waste collection and disposal services, or to purchases or leases of motor vehicles, except motor vehicles that are used primarily to transport goods or people, other than employees, as part of the organization's charitable, religious, or educational functions are exempt. Qualifying motor vehicles include those defined in Minnesota Statutes, section 168.011, as a truck or bus, or a passenger automobile that is designed and used for carrying more than nine people.

Your exempt status number may not be used by a building contractor to obtain exemption for materials purchased under a lump sum construction project covering both labor and materials for the construction, alteration, or repair of your building or other real property you own.

If your sources of support, or the purposes, character, or method of operation change, you must let us know so we can consider the effect of the change on your status. Also, please inform us of all changes in your legal name or address.

If your organization makes ongoing taxable retail sales, you are required to obtain a Minnesota Tax Identification number, and to collect and remit the sales tax. When you purchase items for resale, you should give your supplier a photocopy of your Form ST3, claiming the resale exemption.

For more information on your exemption, or on the Minnesota sales tax, please write us at the address below, or, call us at (651) 556-6837.

Enclosure: Form ST3

Corporate and Sales Tax Division
Policy Services and Taxpayer Programs
Mail Station 6330
St. Paul, MN 55146-6330

Phone: 651-556-6837
Fax: 651-556-3102
Minnesota Relay (TTY) 711
An equal opportunity employer

Certificate of Exemption

Purchaser: Complete this certificate and give it to the seller. Do not send to the Department of Revenue.

Seller: Keep this certificate as a part of your records. If this certificate is not fully completed, you must charge tax.

Check one

Single purchase certificate Blanket certificate (if checked, this certificate continues in force until cancelled by the purchaser)

Name of purchaser's business or organization

The Minnesota Streetcar Museum

Business address

P.O. Box 14467, University Station

City

Minneapolis

State

Zip code

Minnesota 55414-0467

Purchaser's state tax ID number

State of issue

If no number, give reason

Name of seller from whom you are purchasing, leasing or renting

Seller's address

City

State

Zip code

Describe the nature of your business or organization. Include a description of the items normally sold in your business, if applicable.

Describe the items for which you are claiming exemption.

Circle the exemption reason code. Enter the number or title where applicable.

Code Description

A Agricultural or industrial production.

B Direct pay. Enter DP#

C Exempt organization. Enter ES# or type of group 41493

D Motor carrier direct pay. Enter MCDP#

E Multiple points of use.

F Percentage exemption.

Advertising (enter percentage) % Utilities (enter percentage) %

G Resale.

H Resource recovery facility. Enter CN#

I Other. Enter title

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

Phone

Date

Louis Hoffman

Louis Hoffman

(952) 922 1096

May 12, 2005

If you have questions, call 651-296-6181. TTY: Call 711 for Minnesota Relay.

Forms and fact sheets are available on our website at www.taxes.state.mn.us.

Print or type

Describe business/exempt items

Type of exemption

Sign here