

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
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