

MINNESOTA · REVENUE

March 17, 2011

Letter ID: L0101079552

ATTN:RONALD HEIDERICH
THE MINNESOTA STREETCAR MUSEUM
PO BOX 14467
MINNEAPOLIS MN 55414-0467

Dear Ronald Heiderich:

Your application for exemption from the Minnesota sales tax as a nonprofit organization has been approved as of April 16, 2009. 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 fully 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, alcoholic beverages, lodging, waste collection and disposal services, or to purchases or leases of motor vehicles. Purchases or leases of qualifying motor vehicles are exempt if the vehicles are used primarily to transport goods or people, other than employees, as part of the organization's charitable, religious, or educational functions. Qualifying vehicles are those defined in Minnesota Statutes, section 168.011, as a truck, bus, or 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 may own.

Your application for nonprofit exempt status from Minnesota sales and use tax was approved based on current facts and circumstances regarding your organization and laws in effect at the time of approval. Different circumstances, statutory changes, or subsequent court decisions could affect your nonprofit exempt status. If your sources of support, 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 fully completed Form ST3 claiming the resale exemption.

For more information on your exemption or on Minnesota sales tax, please write us at the

Sales and Use Tax Division
Mail Station 6330
St. Paul, MN 55146-6330
An equal opportunity employer
www.taxes.state.mn.us

Tel: (651) 296-6181
Fax: (651) 556-3102
TTY: (651) 556-3030 or
Call 711 for the Minnesota Relay

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address below or call us at (651) 296-6181.

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Certificate of Exemption

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 of print	Name of purchaser _____			
	Business address _____	City _____	State _____	Zip code _____
	Purchaser's tax ID number _____		State of issue _____	Country of issue _____
	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 _____			
	Seller's address _____	City _____	State _____	Zip code _____

Type of business. Circle the number that describes your business.

Type of 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. Circle the letter that identifies the reason for the exemption.

Reason for 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 MPU exemption is no longer valid, repealed March 8, 2008 Multi-line software or computer software
	E Charitable organization # _____	M Direct mail
	F Educational organization # _____	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 _____	Title _____	Date _____
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Exemption descriptions

See the Form ST3 instructions and exemption descriptions for more information about the following exemptions.

Purchasers are responsible for knowing if they qualify to claim exemption from tax and will be held liable for any use tax, interest and possible penalties due if the items purchased are not eligible for exemption.

A. Federal government

Fill in department.

B. Specific government exemption

- Ambulance services
- Biosolids processing equipment
- Bullet-resistant body armor
- Chore/homemaking services
- Correctional facility meals or drinks
- Emergency rescue vehicle repair and replacement parts
- Emergency vehicle accessory items
- Firefighter equipment
- Hospitals
- Libraries
- Metropolitan Council
- Nursing homes
- Petroleum products used by government
- Regionwide public safety radio communication system
- Solid waste disposal facility
- State or local government agency from another state
- Townships (gravel, machinery and equipment used for road and bridge maintenance)
- Transit program vehicles

C. Tribal government

Fill in the name of the Tribe.

D. Foreign diplomat

Fill in the number issued to the foreign diplomat.

E. Charitable organization

Organizations that operate exclusively for charitable purposes.

F. Educational organization

Schools, school districts, scouts, youth groups, etc.

G. Religious organization

Churches and other religious organizations.

H. Resale

Items or services purchased for resale.

I. Agricultural production

Materials and supplies used or consumed in agricultural production of items intended to be sold ultimately at retail. Does not cover furniture, fixtures, machinery, tools (except qualifying detachable tools and special tooling) or accessories used to produce a product.

J. Industrial production

Materials and supplies used or consumed in industrial production of items intended to be sold ultimately at retail. Does not cover furniture, fixtures, machinery, tools (except qualifying detachable tools and special tooling) or accessories used to produce a product.

K. Direct pay

Direct pay authorization issued by the Department of Revenue. Cannot be used for meals, lodging and most services.

L. Multiple points of use

Services or equipment delivered computer or electronically for use in more than one taxing jurisdiction at the time of purchase.

MPU exemption is no longer valid; repealed March 8, 2008

M. Direct mail services

N. Other exemptions

1. Aggregate delivered by a third party hauler to be used in road construction
2. Airflight equipment
3. Ambulances
4. Aquaculture production equipment
5. Automatic fire-safety sprinkler systems
6. Construction exemption for special projects under M.S. 297A.71
7. Exempt publications
8. Farm machinery
9. Handicapped accessible (building materials)
10. Handicapped accessible (vehicle costs)
11. Horse materials
12. Hospitals and outpatient surgical centers

13. Instructional materials for high school or higher
 14. Job opportunity building zones (JOBZ)
 15. Logging equipment
 16. Materials used for business in a state where no sales tax applies
 17. Materials used to provide taxable services
 18. Medical supplies for a health-care facility
 19. Motor carrier direct pay (MCDP) authorization
 20. Packing materials used to ship household goods outside Minnesota
 21. Poultry feed
 22. Prizes used for games at fairs or other events lasting fewer than six days
 23. Purchasing agent agreement with exempt organization
 24. Repair or replacement parts used in another state/country as part of a maintenance contract
 25. Resource recovery facility authorization
 26. Senior citizen group (exempt status authorization required)
 27. Ship replacement parts and lubricants
 28. Ski area items
 29. Solar energy systems
 30. Taconite production items
 31. Telecommunications, cable television and direct satellite equipment
 32. Tribal government construction contract
 33. TV commercials
 34. Veteran organizations
 35. Waste-management containers and compactors
 36. Wind energy systems
 37. Lump-sum construction contracts — temporary exemption for new local tax on building materials
 38. Preexisting construction contracts and bids — temporary exemption (in effect July 1, 2009 - December 31, 2009) from new state general tax rate increase on building materials
- ## O. Percentage exemptions
- Advertising materials for use outside Minnesota or local taxing area.
- Utilities used in agricultural or industrial production.