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Name of Purchaser

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- 06 Manufacturing
- 07 Mining
- 08 Real estate
- 09 Rental and leasing
- 10 Retail trade

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- íî h Ÿ o] Ÿ •
- 13 Wholesale trade
- 14 Business services
- 15 Professional services
- íò μ Ÿ}v v Z o š Z r OE • OE À ] •
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- 18 Government
- 19 Not a business (explain) \_\_\_\_\_
- 20 Other(explain) \_\_\_\_\_

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 • o • š Æ Ç μ • ] v P v Æ u %o Ÿ } v OE Ÿ. š ( ) OE ] š u • } OE • OE À ] • š Z š Á ] o o μ • ( ) OE %o μ OE  
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Forms, fact sheets, and industry guides are available on our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

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& R P S O H W H W K L V F H U W L ¿ F D W H D Q G J L Y H L W W R W K H  
seller. Do not send it to the Department of Revenue.

You must include your Minnesota tax identification number.

**Warning to purchaser:** 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.

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. H H S W K L V F H U W L ¿ F D W H D V S D U W R I \ R X U U H F R U G V  
\$ F F H S W L Q J D F R P S O H W H G H [ H P S W L R Q F H U W L ¿  
cate relieves you from collecting the tax. If  
W K V F H U W L ¿ F D W H L V Q R W F R P S O H W H G R X W  
charge sales tax. You may be required to  
S U R Y L G H W K V H H P S W L R Q F H U W L ¿ F D W H R U W K  
data elements required on the form) to the  
state to verify this exemption.

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Use Form ST3 & H U W L ¿ F D W H R I ( [ H P S W L R Q  
to claim the following exemptions. Fact  
sheets are available for some of the items as  
Q R W H G & R Q W D F W R X U R I ¿ F H I R U G H W D L O V D E R X W  
other exemptions not listed here.

A. & Œ o P } À. Œ s a l e s m u s t  
obtain a purchase order, payment voucher,  
work order, a completed Form ST3 or  
similar documentation to show the purchase  
was from the federal government.

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in the title from the list below. For more  
information, see **Fact Sheet 142, Sales to  
Governments** and/or

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For construction bids, (1) the building materials or services must be used pursuant to an obligation of a bid or bids, the bid or bids must be submitted and accepted prior to July 1; (2) the bid or bids must not be able to be withdrawn, PRGLHGRUFHQJHGZLWQWIRUIHLWLQJD bond; and (3) for each qualifying bid, the contractor must give the seller documentation of a bid on which an exemption is to be claimed. Deliveries must be made before January 1.

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cal tax is enacted, a contractor is allowed exemption from the new local tax on building materials during the transition period. Contractors must have documentation of a lump-sum contract in force before the new tax begins and deliveries PXWEHPDGHZLWKQWQVSHFLFWUDQVL tion period.

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- À OE Ÿ • ] v P u P e r c e n t a g e X - W  
emptions may be claimed for advertising materials for use outside of Minnesota or local taxing area. Purchaser must enter exempt percentage on Form ST3. Fact Sheet 133, Advertising - Creative Promotional Services.
- h Ÿ o ] Exemption applies to percent of utilities used in agricultural or industrial