



# Operator Certificate of Compliance

Read the information on the back before completing this certificate. **Person selling at event:** Complete this certificate and give it to the operator/organizer of the event. **Operator/organizer of event:** Keep this certificate for your records.

**Do not send this form to the Department of Revenue.**

|                      |   |  |                         |                     |
|----------------------|---|--|-------------------------|---------------------|
| <b>Print or type</b> | Name of business selling or exhibiting at event |  | Minnesota tax ID number |                     |
|                      | Seller's complete address                       |  | City                    | State      Zip code |
|                      | Name of person or group organizing event        |  |                         |                     |
|                      | Name and location of event                      |  |                         |                     |
|                      | Date(s) of event                                |  |                         |                     |

|                         |  |
|-------------------------|--|
| <b>Merchandise sold</b> | Describe the type of merchandise you plan to sell. |
|                         |  |
|                         |  |

|  |   |
|--|---|
| <b>Sales tax exemption information</b> | Complete this section if you are not required to have a Minnesota tax ID number.  |
|  | <input type="checkbox"/> I am selling only nontaxable items.  |
|  | <input type="checkbox"/> I am not making any sales at the event.  |
|  | <input type="checkbox"/> I participate in a direct selling plan, selling for _____ (name of company), and the home office or top distributor has a Minnesota tax ID number and remits the sales tax on my behalf.   |
|  | <input type="checkbox"/> This is a nonprofit organization that meets the exemption requirements described below:<br>_____ Candy sold for fundraising purposes by a nonprofit organization that provides educational and social activities for young people primarily aged 18 and under (MS 297A.70, subd. 13[a][4]).<br>_____ Youth or senior citizen group with fundraising receipts of \$10,000 or less per year (MS 297A.70, subd. 13[b][1]).<br>_____ A nonprofit organization that meets all the criteria set forth in MS 297A.70, subd. 14. |

|                  |  |                         |
|------------------|--|-------------------------|
| <b>Sign here</b> | <i>I declare that the information on this certificate is true and correct to the best of my knowledge and belief and that I am authorized to sign this form.</i> |                         |
|                  | Signature of seller  | Print name here         |
|                  | Date   | Daytime phone<br>(    ) |
|                  |  |                         |

**PENALTY** — Operators who do not have Form ST19 or a similar written document from sellers can be fined a penalty of \$100 for each seller that is not in compliance for each day of the selling event.

# Information for sellers and event operators

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Operators/organizers of craft, antique, coin, stamp or comic book shows; flea markets; convention exhibit areas; or similar events are required by Minnesota law to get written evidence that persons who do business at the show or event have a valid Minnesota tax ID number.

If a seller is not required to have a Minnesota tax ID number, the seller must give the operator a written statement that items offered for sale are not subject to sales tax. All operators (including operators of community sponsored events and nonprofit organizations) must obtain written evidence from sellers.

## **Sales tax registration**

To register for a Minnesota tax ID number, call 651-282-5225.

A registration application (Form ABR) is also available on our website at **[www.taxes.state.mn.us](http://www.taxes.state.mn.us)**.

## **Information and assistance**

If you have questions or want fact sheets on specific sales-tax topics, call 651-296-6181. TTY: Call 711 for Minnesota Relay.

Most sales tax forms and fact sheets are also available on our website at **[www.taxes.state.mn.us](http://www.taxes.state.mn.us)**.

For information related to sellers and event operators, see Fact Sheet #148, *Special Event Exhibitors and Operators*.

We'll provide information in other formats upon request to persons with disabilities.