

# MINNESOTA · REVENUE

August 6, 2008

Bobbie Hoff  
Home Ownership Center  
1000 Payne Avenue  
Suite 200  
St. Paul, MN 55130

Dear Bobbie Hoff:

Your application for exemption from the Minnesota sales tax as a nonprofit organization has been approved as of March 23, 1994. Your organization's exempt status number is 34376.

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.** 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 properly completed Form ST3 claiming the resale exemption.

For more information on your exemption or on Minnesota sales tax, please write us at the address below or call us at (651) 296-6181.

Enclosure: Form ST3

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

Tel: 651-296-6181  
Fax: 651-556-3102  
*Minnesota Relay (TTY) 711*  
*An equal opportunity employer*

# Certificate of Exempt Status

ST-1

## Exempt Organizations

Home Ownership Center  
suite 350,  
1885 UNIVERSITY AV W  
SAINT PAUL MN 55104

Certificate number ES 34376

Date Issued 03/23/94

Date Reissued 11/15/96

The organization above is exempt from sales and use tax under Minnesota law on purchases, rentals, and leases of merchandise and services to be used exclusively in the performance of charitable, religious or educational functions. For senior citizen groups, the merchandise must be used for pleasure, recreation, or other nonprofit functions of the group. **This exemption does not apply to purchases of meals, lodging, motor vehicles, or waste collection and disposal services.** (M.S. 297A.25, subd.16)

Commissioner of Revenue

by



P. R. Blaisdell, Supervisor  
Sales and Use Tax Division

Questions? Call the MN Department of Revenue at (612) 296-6181 or toll-free 1-800-657-3777. TDD users, call the Minnesota Relay Service at (612) 297-5353 or 1-800-627-3529. Ask for (612) 296-6181.