

Sales and Use Tax Refund Request and Multiple Period Amended Return

Business Information	Business name			Minnesota tax ID	
	Address			Period covered by this request	
	City			From	Through
	Main business address in Minnesota (if different from above)			State	ZIP code
	City			State	ZIP code
	Name of person to contact about this request	Title	Phone	Email	

Type of request you are filing (select all that apply):

Purchaser refunds

- Sales tax paid in error to a vendor
- Construction exemptions for special projects under M.S. 297A.71
Project Type from statute _____
- Greater Minnesota Job Expansion
- Job Opportunity Building Zone (JOBZ)
- Qualified Data Center

Capital equipment refund

Multiple period amended return

Worksheet
Create and attach a supporting worksheet for each type of request (see pages 2 - 5 of the instructions).

Business Description
Describe your business and the reason for your request.

Refund/ Amt. Due
Total Refund or Amount Due

Refund requested Additional tax due\$ _____

Signature

I declare that this form and supporting documentation is correct and complete to the best of my knowledge and belief. A request for refund filed by a corporation must bear the original signatures and titles of the officers having the authority to sign for the corporation.

Signature of taxpayer or authorized representative	Title	Date	Phone
Preparer signature	Preparer Minnesota tax ID number	Date	Preparer Phone

Send us Form ST11, your worksheet(s), and supporting documents:
Mail: Minnesota Revenue
 525 Lake Avenue South, Suite 405
 Duluth, MN 55802
Email: salesuse.claim@state.mn.us

Instructions for Form ST11

When should I use this form?

- You paid too much sales tax and you want a refund.
- The law required you to pay sales tax but now you can get a refund.
- You want to make changes to multiple returns because you paid the wrong amount of sales tax.

This form replaces forms ST11P, ST11-PUR, and ST11-UL.

Note:

- You must be registered for sales or use tax.
- Refunds of sales tax paid in error must be over \$500. If you're requesting \$500 or less, request the refund from your vendor.
- You can only file two of each type of purchaser refund requests and two capital equipment refund requests per calendar year.

How long do I have to file?

Generally,

- If you paid sales tax on a purchase, you have 3 ½ years from the 20th day of the month following the purchase invoice date.
- If you accrued use tax on the purchase, you have 3 ½ years from the original tax return due date.
- If you signed a waiver (Form ST21, *Consent to Extend Statute*), follow that deadline.

See *Instructions and Sample Worksheets*, starting on page 2, for exceptions.

How do I fill out the form?

1. Enter your business information

- If your Minnesota tax ID number changed during the request period, file a separate form for each ID number.

2. Choose the type of request

- Choose all that apply.
- You can find instructions for each type of request on the following pages.

3. Create a worksheet

- Create a worksheet listing the items you are requesting a refund for. See pages 2 -5 for instructions and sample worksheets.
- If you want to make more than one request on the same form, you must complete a separate worksheet for each type of request.

4. Indicate the total refund or amount due

- Total the amounts from all worksheets.
- If your amended return results in an amount due, you may make a payment by logging into e-Services. Follow the instructions for making a payment for an amended return. Apply the payment to the last period being amended. We will bill you for additional amounts due.

What happens next?

We may ask for additional information, such as:

- Copies of exemption certificates
- Copies of vendor invoices
- Backup documentation for your sales and use tax returns

Once we review your request, we will send you a letter letting you know if we approved or denied the request.

If your request is approved and:

- You do not owe other taxes, we will send you a refund of the tax plus any applicable interest.
- You owe other government debts, we will use your refund to reduce or pay your balance due. Once your taxes are paid in full, we will send you the remaining refund amount.
- You received a refund from us and a vendor refunded you for the same item, you must return the refund we gave you.

Questions?

Call 651-296-6181 or 1-800-657-3777 (from greater Minnesota).

Instructions and Sample Worksheets

Sales Tax Paid in Error to a Vendor

If you charged sales tax to your customers or accrued use tax in error, you can't request a purchaser refund. File an amended return in e-Services, or see the instructions for filing a multiple period return.

Sample Worksheet for Sales Tax Paid in Error to a Vendor

The examples are for reference only. Add a column for each local tax.

Invoice Date	Invoice Number	Vendor Name	Item Purchased	Mo/yr tax was paid	Purchase price paid	Total tax paid	MN tax	St. Cloud area tax	Reason for request
3/14/15	7026	XYZ Corporation	Lubricants	3/15	\$1000	\$78.75	\$68.75	\$5.00	Consumed in industrial production
3/22/15	7050	XYZ Corporation	Product Labels	4/15	\$2500	\$196.88	\$171.88	\$12.50	Product ID labels used in industrial production
2/21/16	1371	ABC of St. Paul	Brochures - 95% exempt sent out of state	2/16	\$5000	\$393.75	\$343.75	\$25.00	95% of advertising is used outside MN
TOTAL					\$8500	\$669.38	\$584.38	\$42.50	

Construction Exemption for Special Projects

This is a limited exemption. See Minnesota Statutes 297A.71 for a list of qualifying projects.

If a contractor paid tax, provide a statement showing the amount of sales or use tax each contractor paid.

Sample Worksheet for Construction Exemptions

The examples are for reference only. Add a column for each local tax.

Invoice Date	Invoice Number	Vendor Name	Item Purchased	Specify sales or use tax	Mo/yr tax was paid	Purchase price paid	Total tax paid	MN tax	Rochester tax	Olmsted County Transit tax
7/23/15	741	Construction Supply Co	Lumber	Sales	7/15	\$5,000	\$381.25	\$343.75	\$25.00	\$12.50
9/10/15	6832	XYZ Builders	Tile	Sales	9/15	\$2,500	\$190.63	\$171.88	\$12.50	\$6.25
4/16/16	5589	ABC Supplies	Paint	Sales	4/16	\$1,000	\$76.25	\$68.75	\$5.00	\$2.50
TOTAL						\$8,500	\$648.13	\$584.38	\$42.50	\$21.25

Greater Minnesota Job Expansion

If you have a certified facility with a Business Subsidy Agreement (BSA), use this form to request a refund. If a contractor paid tax, provide a statement showing the amount of sales or use tax each contractor paid.

Sample Worksheet for Greater Minnesota Job Expansion

The examples are for reference only. Add a column for each local tax.

Invoice Date	Invoice Number	Vendor Name	Item Purchased	Specify sales or use tax	Mo/yr tax was paid	Purchase price paid	Total tax paid	MN tax	Worthington tax
7/14/16	1432	XYZ Corporation	Lubricants	Sales	7/16	\$100	\$7.38	\$6.88	\$0.50
12/22/15	651	XYZ Corporation	Paint Supplies	Sales	12/15	\$250	\$18.44	\$17.19	\$1.25
6/21/16	976	ABC of St. Paul	Lumber	Sales	6/16	\$500	\$36.88	\$34.38	\$2.50
TOTAL						\$850	\$62.70	\$58.45	\$4.25

Job Opportunity Building Zone (JOBZ)

If you have a JOBZ business, use this form to request a refund for taxes paid on construction materials and supplies to construct real property in the Zone. If a contractor paid tax, provide a statement showing the amount of sales or use tax each contractor paid.

Sample Worksheet for JOBZ

The examples are for reference only. Add a column for each local tax.

Invoice Date	Invoice Number	Vendor Name	Item Purchased	Specify sales or use tax	Mo/yr tax was paid	Purchase price paid	Total tax paid	MN tax
3/7/15	26088	Forklift Co Inc	Forklift hydraulic hose	Sales	3/15	\$58.00	\$3.99	\$0.27
6/25/15	66645	ABC Supply Co	Shelving	Sales	6/15	\$325.00	\$22.34	\$1.54
8/22/15	100245	XYZ Leasing	Canon printer lease	Sales	8/15	\$250.00	\$17.19	\$1.18
TOTAL						\$633.00	\$43.52	\$2.99

Instructions and Sample Worksheets *(continued)*

Qualified Data Center

If you own a data center certified by DEED or own software in a certified facility, use this form to request a refund for tax paid on enterprise information technology equipment, computer software, and computer software maintenance agreements used in the center. If a contractor paid sales or use tax, provide a statement to show the amount of tax each contractor paid.

Where multiple persons own different enterprise technology equipment and software in the center, each must request a refund for tax paid on the equipment and software owned by that person.

When do I begin qualifying for the exemption?

Depending on when the qualified data center met the threshold requirements, determines what purchases of enterprise information technology equipment and computer software qualify for the exemption.

When did the data center meet the threshold requirements?	The exemption applies to purchases made after
Under the original thresholds enacted in 2011	June 30, 2012
Under the amended thresholds enacted in 2013	June 30, 2013

However, for computer software maintenance agreements, the exemption applies to purchases after June 30, 2013.

When does this exemption expire?

The exemption ends either:

- 20 years from the date of the first purchase of “enterprise information technology equipment and computer software for use in a qualified data center”, or
- By June 30, 2042, whichever is earlier.

Sample Worksheet for Qualified Data Center

The examples are for reference only. Add a column for each local tax.

Invoice Date	Invoice Number	Vendor Name	Item Purchased	Specify sales or use tax	Mo/yr tax was paid	Purchase price paid	Total tax paid	MN tax	Transit improvement tax	Detailed description of how equipment is used
12/14/14	6813	ABC Power	Generators	Sales	12/14	\$6,000	\$427.50	\$412.50	\$15.00	Used for backup power distribution
6/1/15	4975	A Storage Co	Racking System	Sales	6/15	\$3,000	\$213.75	\$206.25	\$7.50	Holds servers and ensures proper operating temperatures
9/4/16	3357	ABC Power	Cables	Use	9/16	\$3,500	\$249.38	\$240.63	\$8.75	Connects servers to computers
6/5/16	7026	IT Co	Storage networking software	Sales	6/16	\$83,300	\$5,935.13	\$5,726.88	\$208.25	Mainframe server software
TOTAL						\$95,800	\$6825.76	\$6586.26	\$239.50	

In addition to the worksheet, please attach:

- Certification letter from DEED
- Project description
- Documentation to verify the location of software and hardware, if necessary
- Copies of your use tax accruals if you paid use tax

If you own the facility, also attach:

- Description of any office space, meeting space, and mechanical facilities included in project square footage
- Date of first qualifying purchases

If you lease space within a qualifying facility, also provide:

- An agreement or substantiation of the tenant relationship with the owner

Instructions and Sample Worksheets *(continued)*

Capital Equipment Refund

Use this form to request a refund for qualifying capital equipment that you buy or lease for use in Minnesota. For more information on what qualifies for the capital equipment refund, see Fact Sheet 103, *Capital Equipment*.

Note: Starting July 1, 2015, capital equipment may be purchased exempt.

In addition to the worksheet, please attach:

- Copies of the entire lease(s) involved
- One invoice for each lease(s) involved from the claim period showing the tax
- Copies of your use tax accruals if you paid use tax on the capital equipment (for example, use tax worksheets)

Sample Worksheet for Capital Equipment

The examples are for reference only. Add a column for each local tax.

Invoice date	Invoice number	Project, Lease, or Serial Number	Vendor name	Equipment purchased	Specify sales or use tax	Mo/yr tax was paid	Purchase price	Total tax paid	MN tax	Mankato tax	Detailed description of how equipment is used
3/14/14	7026	30-166	XYZ corp	EDM Machine	sales	3/14	\$57,500.00	\$4,096.88	\$3,953.13	\$143.75	Custom shapes molds for making products
3/22/14	7050	30-166	XYZ Corp	Chuck	use	4/14	\$975.00	\$69.47	\$67.03	\$2.44	For use with EDM machine
2/21/14	1371	30-171	ABC of St. Paul	Microscopic Inspection mach.	sales	2/14	\$500.00	\$35.63	\$34.38	\$1.25	Used to inspect completed aluminum castings
2/25/15	186286	22097456	123 Company	Lathe	sales	3/15	\$34,348.00	\$2,447.30	\$2,361.43	\$85.87	Shapes molds to be used to make castings
2/12/15	1371	398543	MNO of MN	Computer and CAM software	sales	2/15	\$4,717.82	\$336.14	\$324.35	\$11.79	Used to program lathe
TOTAL							\$98,040.82	\$6,985.42	\$6,740.32	\$245.10	

Multiple Period Amended Return

When you make an error on your sales and use tax return, you must file an amended return to correct the error. You can use this form if you paid too much or too little. Only use this form to fix multiple sales and use tax returns at the same time. If you need to adjust a single return, visit our website at www.revenue.state.mn.us.

If the return you amend was filed late, penalty and interest will apply to any additional amount you owe.

Do not use an amended return to make adjustments for bad debt, cash or credit refunds, or returned checks. Report these adjustments on a current return.

Sample Worksheet for Multiple Period Amended Returns

The examples are for reference only. Add a column for each local tax.

Invoice Date	Invoice Number	Vendor Name	Item Purchased	Specify sales or use tax	Period Amended	Purchase Price	Total Tax Change	Change in Minnesota Tax	Change in Transit Improvement Tax	Reason for Request
6/5/2016	7026	XYZ Corp	EDM Machine	use	6/2016	(\$57,500.00)	(\$4,096.88)	(\$3,953.13)	(\$143.75)	Use tax paid in error on exempt capital equipment
7/15/2016	7050	ABC Computers	Computer	use	7/2016	(\$975.00)	(\$69.47)	(\$67.03)	(\$2.44)	Use tax paid twice on the same item
7/19/2016	1371	Office.com	Office Paper	use	7/2016	\$250.00	\$15.14	\$14.61	\$0.53	Use tax due on office supply purchase
9/20/2016	5121	Software LLC	Optional Software Maintenance	use	9/2016	(\$2,000.00)	(\$114.00)	(\$110.00)	(\$4.00)	Optional Software maintenance taxable at 20%

Utilities Refund

If you are a utility service provider, you can use the Multiple Period Amended Sales and Use Tax Return to claim refunds of Minnesota and local taxes paid for customers who claim tax exemption after they pay. You must provide a separate worksheet for a utilities refund.

You must return sales tax collected in error to your customer within 60 days of receiving the refund.

Sample Worksheet for Utilities Refund

The examples are for reference only. Add a column for each local tax.

Month tax was invoiced	Period amended	Specify sales or use tax	Change in taxable amount	Minnesota Tax	Hennepin County tax	Transit Improvement Tax	Minneapolis Tax
7/15	8/15	sales	-\$3636.00	-\$250.00	-\$5.45	-\$9.09	
9/15	9/15	sales	-\$6240.00	-\$429.00	-\$9.36	-\$15.60	
10/15	10/15	sales	-\$1004.00	-\$69.00			-\$10.04
			REFUND	-\$742.00	-\$14.81	-\$24.69	-\$10.04
			TAX DUE				

Note: We may request additional invoice level detail, if necessary.