

Solid Waste Management Tax Exemption Certificate

Read the instructions below before completing the SWMT-10.

Print or Type	Name of Federal Agency, Political Subdivision or Business Claiming Exemption	Minnesota Tax ID Number (if no number, state reason)			Date
	Address	City	State	ZIP Code	Phone Number
	Name of Hauler (if you are a city completing this form) or Disposal Site (if you are a hauler completing this form)				
	Address of Hauler (if you are a city) or Disposal Site (if you are a hauler)	City	State	ZIP Code	Phone Number

Reason for Exemption	Check the reason for the exemption
	<input type="checkbox"/> I collect and pay the Solid Waste Management (SWM) Tax to the Minnesota Department of Revenue on charges to my customers for waste management services.
	<input type="checkbox"/> This waste is from a city, town, or other political subdivision that collects the SWM Tax from its residents on charges for these services.
	<input type="checkbox"/> This waste is from a federal agency.
	<input type="checkbox"/> This waste was generated outside Minnesota and isn't subject to the SWM Tax.
	<input type="checkbox"/> This waste is mixed municipal solid waste from a recycling facility that achieves at least 85 percent volume reduction.
	<input type="checkbox"/> This waste is non-mixed municipal solid waste from a presidentially declared disaster area.

Sign Here	<i>I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.</i>			
	Signature	Title	Date	Daytime Phone

SWMT-10 Instructions

Who must complete this form

City, town, or other political subdivision. If you collect the SWM Tax from your residents and remit the tax to the Minnesota Department of Revenue, complete the Solid Waste Management Tax Exemption Certificate (Form SWMT-10) and give it to your waste hauler.

Federal agency. If you're a federal agency, complete Form SWMT-10 and give it to your waster hauler.

Keep a copy of for your records.

Waste hauler. To be exempt from paying the SWM Tax where you deliver the waste, complete Form SWMT-10 and give it to the transfer station, landfill, or other point of delivery. Keep a copy for your records.

Transfer station, landfill, and other points of delivery. You must keep this form on file for future review by the Minnesota Department of Revenue.

Note: If this form isn't completely filled out, with a valid exemption indicated, you must

- collect the SWM Tax from the business that is claiming the exemption
- remit the tax to the Department of Revenue

For more information, read the Solid Waste Management Tax fact sheet available at www.revenue.state.mn.us. Type **SWMTax** into the Search box.

Questions?

If you have questions, call 651-282-5770 or email environmental.tax@state.mn.us.