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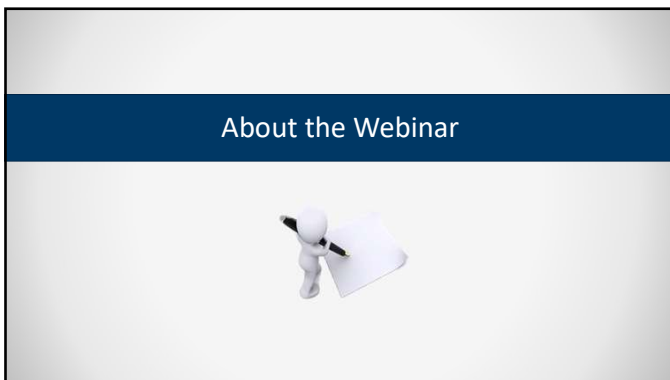
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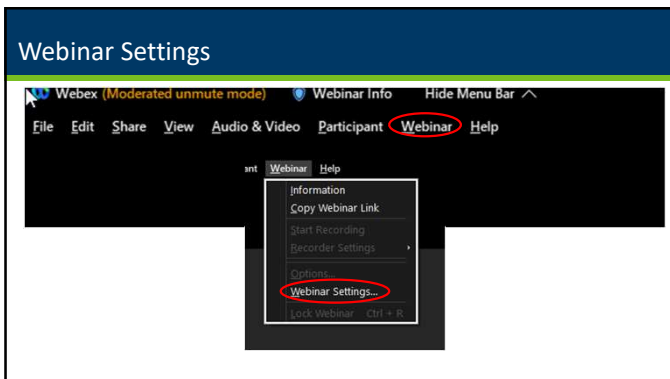
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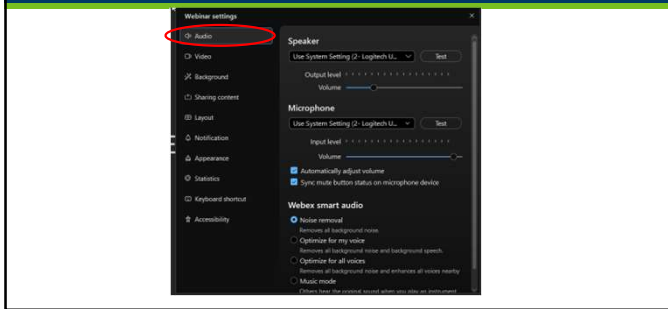
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## Webinar Settings



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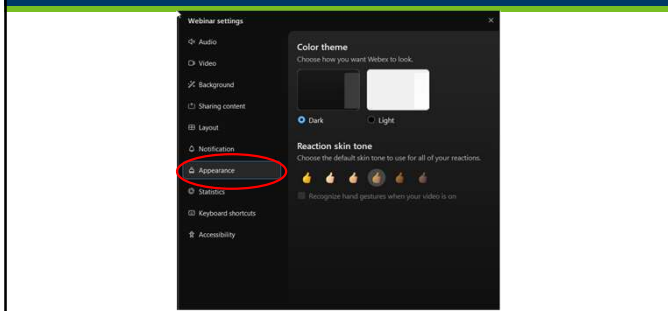
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## Webinar Settings



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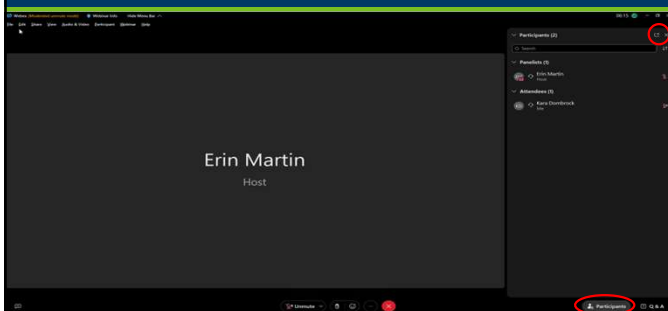
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## Interactive Panels



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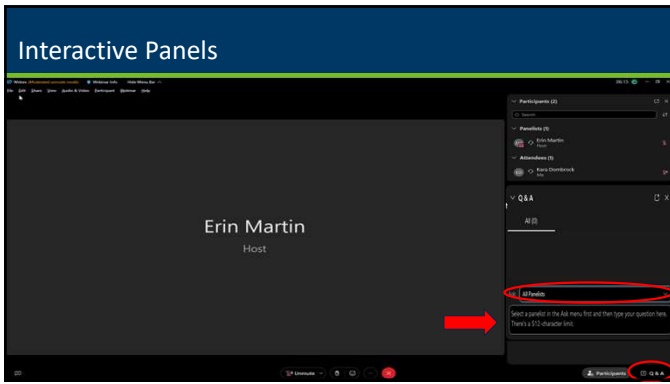
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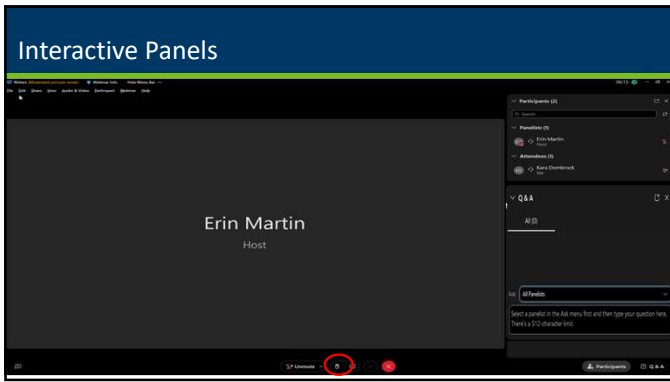
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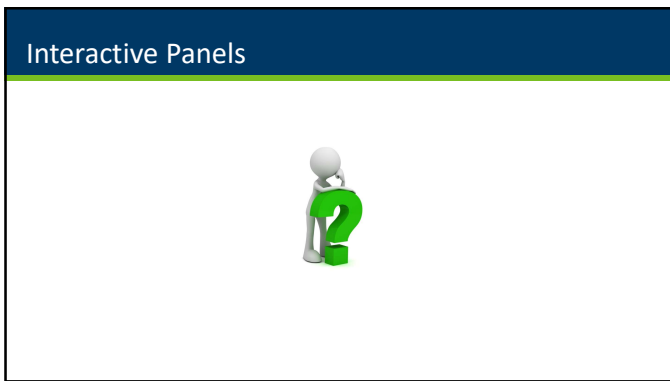
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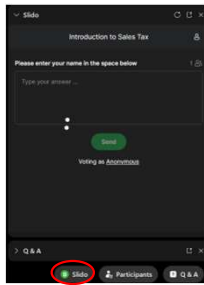
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## Interactive Panels



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## Disclaimer

This presentation is for educational purposes only and does not provide tax advice. It is meant to accompany an oral presentation and not to be used as a standalone document.

This presentation is based on the facts and circumstances being discussed, and on the laws in effect when it is presented. It does not supersede or alter any provisions of Minnesota laws, administrative rules, court cases, or revenue notices.

If you have any questions, contact us at [salesuse.edu@state.mn.us](mailto:salesuse.edu@state.mn.us), 651-296-6181, or 1-800-657-3777 (toll-free).



Minnesota Business Tax Education Program  
*Providing education opportunities about Minnesota tax laws.*

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## Objectives

After completing this course, you will be able to:

- Apply the basic sales and use tax concepts for Minnesota and its local taxing jurisdictions to your business
- Recognize the exceptions to the rule and the exemptions available
- Identify how to use and when to accept an exemption certificate
- Identify the documentation necessary for sales and use tax records and returns
- Prepare and pay Sales and Use Tax returns using e-Services
- List several resources that answer your sales and use tax questions

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## Sales Tax Laws Are Not The Same In Every State



[Streamlined Sales Tax](#)

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## What is Sales Tax?

- Applies to retail sales in Minnesota unless an exemption exists
- Collected and remitted by businesses in Minnesota

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## What is Use Tax?

- Complement to sales tax
- Self-assessed
- Paid directly to the state
- Applies to taxable purchases when sales tax was not charged



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## Categories of Sales



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## Categories of Sales

Not subject to Minnesota sales or use tax:

- Real property
- Intangible property

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## Categories of Sales

Subject to Minnesota sales or use tax if listed in the statutes:

- Services
- Digital products

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## Categories of Sales

Subject to sales and use tax unless an exemption applies

- Tangible Personal Property (TPP)

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## Sales Tax = Transaction Tax

600 N. Robert St. St. Paul, MN 55101		Date: 10/2/2023
Item Description	Price	
Gallon 2% milk	4.00	N
24-pk soda pop	13.00	T
T-shirt	23.00	N
	Subtotal: \$	40.00
	8.875% Sales tax (on \$13.00):	1.15
	Invoice Total: \$	41.15

(6.875% MN State, 0.5% Ramsey County Transit Tax, 0.5% St. Paul, 0.75% Metro Area Transportation, and 0.25% Metro Area Housing taxes)

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## Trust Tax



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## What is a Sale?

For sales and use tax purposes, a sale includes these types of transactions:

- Retail sale
- Lease
- Rental
- Providing a service
- Sale from wholesaler to retailer
- Bartering

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## Sourcing of Transactions

**Sourcing** determines where the sale takes place and which taxes are imposed on the sale.

1. Seller's Address

2. Delivery Address

3. Billing Address

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## Sourced to Seller's Address



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## Sourced to Delivery Address



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## Sourced to Billing Address



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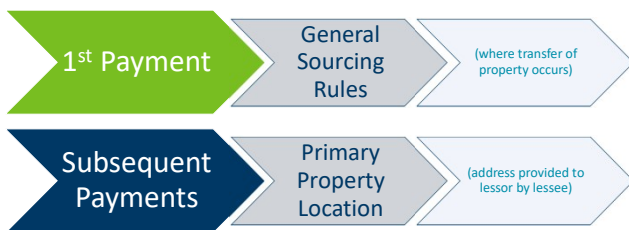
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## Sourcing Rules for Leases or Rentals of TPP



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## Sales Price Includes

- All items required as a condition of the sale
- Delivery or handling charges
- Fabrication labor
- Installation labor
- Service charges
- Taxes and fees that are the obligation of the seller

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## Taxes Added to the Bill

Include these taxes in sales price, then calculate sales tax.

### Example:

Dry-cleaning	\$50.00
Environ. Fee	<u>+ 2.00</u>
Subtotal	52.00
Tax (6.875%)	<u>3.58</u>
Total due	\$55.58

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## Sales Price Does Not Include

- Cash discounts and term discounts
- Coupons unless reimbursed by a 3rd party
- Credit allowed for TPP taken in trade (trade-in allowance)
- Finance charges from an extension of credit
- Interest charges
- Taxes and fees legally imposed on a consumer

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## Taxes Added to the Bill

- Taxes that are the obligation of the seller are subject to sales tax.
- Taxes that are the obligation of the purchaser are not subject to sales tax.

### Example:

Phone Service	\$140.00 T
Fees - Seller	+ 12.88 T
Fees-Purchaser	+ 5.74 N
Subtotal	158.62
Tax (6.875% on 152.88)	<u>10.51</u>
Total due	\$169.13

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## Retailer's Coupons

Subtract the coupon from the price of the item, then apply sales tax.

### Example:

Computer	\$400.00
Less coupon	<u>- 50.00</u>
Subtotal	350.00
Tax (6.875%)	<u>24.06</u>
Total due	\$374.06

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## Manufacturer's Coupons

Apply sales tax to the price of the item, then subtract the coupon.

### Example:

Computer	\$400.00
Tax (6.875%)	<u>27.50</u>
Subtotal	427.50
Less coupon	<u>- 50.00</u>
Total due	\$377.50

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## When is Labor Taxed?

Types of Labor	Examples	Is it taxable?
Repair labor	<ul style="list-style-type: none"> <li>• Car repair</li> <li>• Equipment repair</li> <li>• Calibrating equipment</li> <li>• Sharpening tools</li> </ul>	No (if separately stated)
Construction labor	<ul style="list-style-type: none"> <li>• Build an office building</li> <li>• Kitchen remodel</li> </ul>	No
Fabrication labor	<ul style="list-style-type: none"> <li>• Custom sawing</li> <li>• Bending sheet metal</li> </ul>	Yes
Installation labor	<ul style="list-style-type: none"> <li>• Computer equipment</li> <li>• Modular furniture</li> </ul>	Yes

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## When are Repair and Maintenance Contracts Taxed?

Types of contract	Is the contract taxable?
Optional maintenance contracts (bundled – one nonitemized price)	Yes
Optional maintenance contracts (unbundled – separate itemized prices)	No
Extended warranty contracts	No

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## Maintenance Agreements for Prewritten Software

Details of agreement	Taxability of agreement
Required by vendor	The entire charge is taxable
Includes only upgrades and/or enhancements	The entire charge is taxable
Optional and includes upgrades, enhancements, and support services	20% of the charge is taxable
Optional and includes support services only	Not taxable

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## Who Needs to Register?

You must register if you:

- Make taxable sales into Minnesota
- Have a physical presence in Minnesota
- Remote sellers who exceed the Small Seller Exception during the last 12-month period with:
  - 200 or more retail sales shipped to Minnesota
  - Retail sales shipped to Minnesota that total more than \$100,000
- Make purchases subject to use tax



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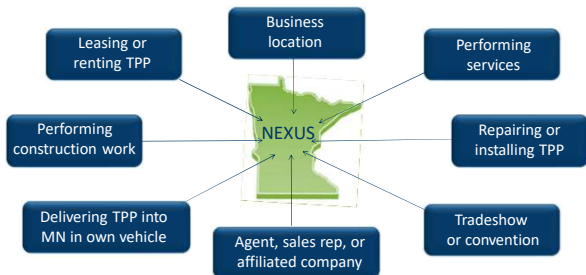
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## What Activities Create A Physical Presence?



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## Remote Sellers

A **remote seller** is any business that sells products in a state without having a physical presence in that state.

Examples:

- Internet Sellers
- Mail order/catalog companies
- Sales over the telephone

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## Who is a Marketplace Provider?

A **Marketplace Provider** is any person, other than the seller, who facilitates a retail sale by:

- Listing or advertising the seller's products; and
- Processing the payments from the customer, either directly or indirectly through a third party

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## Sales Through Marketplace Providers

You only sell through a Marketplace

- If the Marketplace collects on your behalf, you do not need to register.
- If the Marketplace does not collect sales tax on your behalf, you must register and collect the tax unless you meet the Small Seller Exception.

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## Sales Through Marketplace Providers

You sell through a Marketplace, your own website, and through other sources

- If all retail sales into Minnesota combined exceed the Small Seller Exception, you must collect and remit tax for all sales not reported by the Marketplace.

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## Minnesota Tax ID Number

Minnesota Department of Revenue's Business Center

- Register online
- Register by phone
- Mail a completed paper registration form

Streamlined Sales Tax Registration System (SSTRS)



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## Local Taxes

Local taxes are added to the state general sales tax rate to compute the total tax rate.

- City tax
- County tax
- Special local tax(es)
- Motor vehicle \$20 excise tax



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## Local Sales Tax Information

- Local Sales Tax Notices (Recent and Older)
- Local Sales and Use Tax Guide
- Local tax fact sheets
  - Fact Sheet 164M, Minneapolis Special Local Taxes
  - Fact Sheet 164S, Special Local Taxes
- Tools to find tax rates

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## Tax Rate Search Tools

We offer a variety of tools including:

- Sales Tax Rate Calculator
- Sales Tax Rate Map
- Sales Tax Rate Spreadsheet
- Local Sales Tax Rate Guide
- Twin Cities Area Local Tax Rate Guide

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## Tax Rates Tools for Sales Systems

We offer these tools to use with your sales systems:

- Sales Tax API (Application Program Interface)
- Rates and boundaries data

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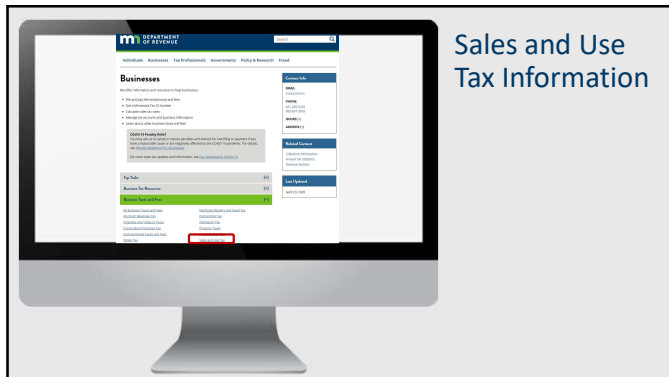
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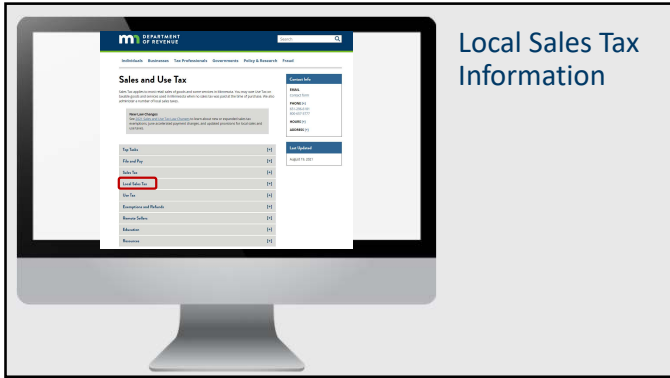
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## Local Sales Tax Information

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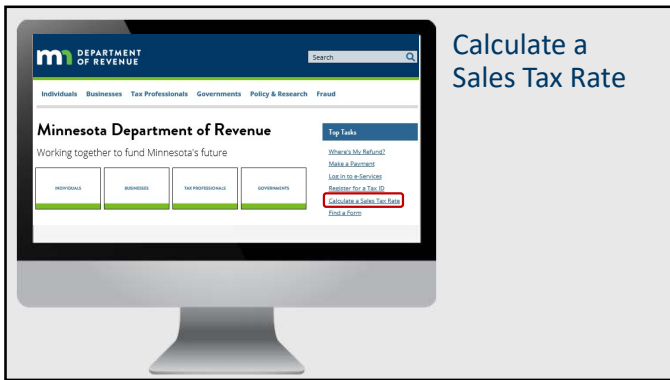
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## Calculate a Sales Tax Rate

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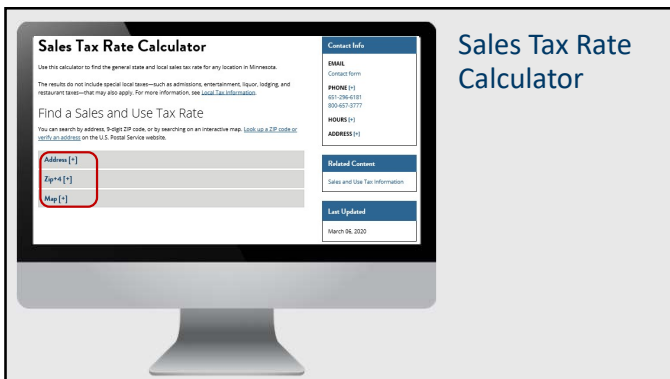
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## Sales Tax Rate Calculator

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## ZIP + 4 Option

- Results: The Sales Tax Rate for 55101-2228 is **7.875%** (Apr-Jun 2022).
- MN State = 6.875%; Ramsey County Transit = 0.500%; St. Paul = 0.500%.
- The Tax on \$2500 is **\$196.88**.

Zip+4 [-]

Enter a nine-digit ZIP code.

ZIP CODE\*

55101 2228

EFFECTIVE PERIOD

Apr-Jun 2022

DOLLAR AMOUNT

2500

Submit

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## Address Option

- Results: The Sales Tax rate for 600 N Robert St, St. Paul 55101-2228 is **7.875%** (Apr-Jun 2022).
- MN State = 6.875%; Ramsey County Transit = 0.500%; St. Paul = 0.500%.
- The Tax on \$2500 is **\$196.88**.

Address [-]

Enter an address.

ADDRESS\*

600 N Robert St

ADDRESS 2

CITY\*

St. Paul

STATE: MN

EFFECTIVE PERIOD

Apr-Jun 2022

DOLLAR AMOUNT

2500

Submit Cancel

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## Find a Sales and Use Tax Rate

You can search by address, 9-digit ZIP code, or by searching on an interactive map. [Look verify an address](#) on the U.S. Postal Service website.

Address [+]

Zip+4 [+]

Map [-]

Select the sales tax location on [the Sales Tax Rate Map](#).

## Map Option

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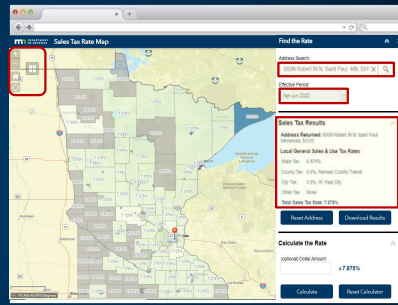
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## Map Option

- Address Search  
600 Robert St N,  
St. Paul 55101-2228
- Results  
State Tax: 6.875%  
County Tax: 0.5% Ramsey  
County Transit  
City Tax: 0.5% St. Paul City  
Other Tax: None  
Total Sales Tax Rate: 7.875%  
(Apr-Jun 2022)



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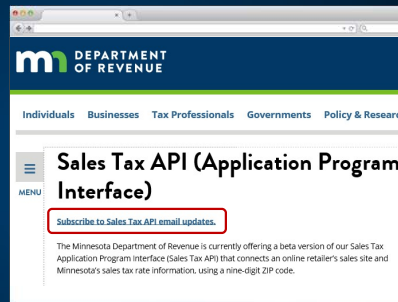
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## Sales Tax API

(Application  
Program Interface)



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# Break Time

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## Exempt Transactions

There are three ways for a sale to be exempt from sales and use tax:

Product-based exemption

Entity-based exemption

Use-based exemption

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## Product-Based Exemptions

- Food (grocery items) for human consumption
- Clothing for general use
- Prescription and over-the-counter drugs for humans
- Publications sold by subscription

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## Entity-Based Exemptions

- Federal government agencies
- Tribal governments
- Minnesota government agencies
- Local governments (exceptions apply)
- Exempt organizations

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## Use-Based Exemptions

- Advertising materials shipped out of state
- Inventory purchased for resale
- Items consumed in performing a taxable service
- Items used or consumed in agricultural production
- Materials used or consumed in the manufacturing process

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## Authorization Letters and Permits

- Direct Pay
- Exempt Status (nonprofit exemption)
- Motor Carrier Direct Pay
- Resource Recovery Facility

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## Authorized Exemption Certificates

- Certificate of Exemption, Form ST3
- Certificate of Exemption, Form F0003
- Uniform Sales and Use Tax Certificate
- Other state's exemption certificates
- Self-prepared exemption certificate

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## Required Elements for Exemption Certificates

Buyer Name <b>Rich Company</b>		Date of sale <b>02/18/2022</b>
Buyer Address <b>123 First Avenue Minneapolis MN 55404</b>		Buyer ID Number <b>0000000000</b>
Buyer's Tax ID <b>00-0000000</b>	Seller Name <b>ABC Supply Co.</b>	
Seller Address <b>456 University Avenue St. Paul MN 55101</b>		Seller ID Number <b>0000000000</b>

<input type="checkbox"/> Agriculture and food services <input type="checkbox"/> Agriculture, forestry, fishing, hunting, and agriculture <input type="checkbox"/> Construction <input type="checkbox"/> Finance and insurance <input type="checkbox"/> Information, publishing and communications <input type="checkbox"/> Manufacturing <input type="checkbox"/> Health care <input type="checkbox"/> Wholesale and retail trade <input type="checkbox"/> Transportation and warehousing	<input type="checkbox"/> Agriculture production <input type="checkbox"/> Information production/manufacturing <input type="checkbox"/> Other <input type="checkbox"/> Wholesale and retail trade <input type="checkbox"/> Other <input type="checkbox"/> Other <input type="checkbox"/> Other <input type="checkbox"/> Other <input type="checkbox"/> Other <input type="checkbox"/> Other <input type="checkbox"/> Other <input type="checkbox"/> Other
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<input type="checkbox"/> Federal government (except...) <input type="checkbox"/> State government (except...) <input type="checkbox"/> Local government (except...) <input type="checkbox"/> Non-profit organization <input type="checkbox"/> Religious organization <input type="checkbox"/> Educational organization <input type="checkbox"/> Charitable organization <input type="checkbox"/> Other	<input type="checkbox"/> Agricultural production <input type="checkbox"/> Information production/manufacturing <input type="checkbox"/> Other <input type="checkbox"/> Wholesale and retail trade <input type="checkbox"/> Other <input type="checkbox"/> Other <input type="checkbox"/> Other <input type="checkbox"/> Other <input type="checkbox"/> Other <input type="checkbox"/> Other <input type="checkbox"/> Other
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- Purchaser's name and address
- Purchaser's Minnesota tax ID number
- Purchaser's type of business
- Reason for exemption
- Purchaser's signature (if a paper certificate is used)

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## Other Fields on the Exemption Certificate

**DEPARTMENT OF REVENUE**  
**Form ST3, Certificate of Exemption**

Purchaser: Complete this certificate and give it to the seller.  
 Seller: If this certificate is not completed, you must charge sales tax. Issue this certificate as part of your records.  
 This is a blanket certificate unless one of the boxes below is checked. This certificate remains in force as long as the purchaser continues making purchases on credit from the seller.

Check if this certificate is for a single purchase and enter the related merchandise/purchase order #.

If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make purchases for a job site only. Enter the exempt entity name and specific project.

Buyer Name <b>Rich Company</b>	Date of sale <b>02/18/2022</b>
Buyer Address <b>123 First Avenue Minneapolis MN 55404</b>	Buyer ID Number <b>0000000000</b>
Buyer's Tax ID <b>00-0000000</b>	Seller Name <b>ABC Supply Co.</b>
Seller Address <b>456 University Avenue St. Paul MN 55101</b>	

- One-time exemption on a purchase
- Purchasing agent buying materials for an exempt job
- Seller's name and address

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## Purchaser's Responsibilities

- Know if you qualify to claim an exemption
- Complete an exemption certificate
- Give it to the seller at the time of purchase
- Pay any use tax, penalty, and/or interest if used incorrectly

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## Seller's Responsibilities

- Review all exemption certificates
- Keep exemption certificates as part of your business records
- Do not unlawfully solicit exemption certificates

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## Sales Tax is a Transaction Tax

Look at each transaction to determine its taxability



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## Transaction Tax - Seller

The seller must look at each transaction.

- A general contractor rents equipment (without an operator) to a subcontractor.
- A wholesaler makes a retail sale to an employee.
- A farm implement dealer sells equipment to a contractor.
- An accounting firm sells software to a client and installs it on the client's computers.
- A lawn care business provides snow removal services in the winter.

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## Transaction Tax - Purchaser

The purchaser must look at each transaction.

- A general contractor buys materials for a tax-exempt job.
- A retail electronics store buys taxable office supplies.
- A manufacturer buys utilities to heat their facility.
- A farmer buys tires for a tractor.
- A building cleaning company buys vacuum cleaners.

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## Use Tax Basis

Use tax is based on your purchase price of taxable items or services. This is true whether you buy items:

- For your own business use without paying sales tax,
- Take them out of inventory and use them in a taxable manner, or
- Donate them to a charitable organization.

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## Review Your Invoices



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### What Should I Look For?

- Review every invoice.
- Determine if items on the invoice are taxable.
- Look for taxable items purchased with an exemption certificate.
- Look for vendor changes.

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### Recording Use Tax

- Always self assess the tax and remit it directly to the Department of Revenue.
- Never add use tax to a vendor payment
- Record the amount of use tax accrued.

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### Accruing Use Tax

Businesses owe use tax on items used in their business when sales tax was not charged, including:

- Administrative items
- Business equipment and supplies
- Taxable services
- Promotional items
- Utilities

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## Exempt Items

Some items may be purchased exempt depending on their use, or they are exempt by law, including:

- Clothing for general use
- Nonreturnable packaging

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## Variable Rate Credit

What is a variable rate credit?

- Minnesota allows a credit for the amount of sales tax paid to another state
- Must be legally due to the other state to receive credit

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## Calculating Variable Rate

1. Calculate the applicable amount of tax due (variable rate X sales price).

2. Enter the amount as variable rate use tax on your sales and use tax return.

Minnesota sales tax rate	6.875%
Wisconsin state and local sales tax	(5.500%)
Variable rate tax due to Minnesota	1.375%

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## Recording Use Tax

- Record this information for each transaction:
  - Date of purchase
  - Invoice number
  - Vendor's name and description of item
  - Taxable amount
  - Amount of state and local use taxes paid
- Keep a copy of the backup documentation.

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## Recordkeeping Basics

Use a recordkeeping system that:

- Incorporates Generally Accepted Accounting Principles (GAAP)
- Tracks the data you need
- Easy to maintain
- Works for your business

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## Recordkeeping Basics

Make sure that you:

- Record each transaction the same
- Do not mix personal and business transactions
- Do not mix business records, if you have more than one business
- Use the appropriate accounting method (cash or accrual)

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## Sales Tax Documents

You should retain sales tax documents that detail the following:

- Description of the item
- Sales price
- Where the item was sourced
- Any sales tax collected

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## Accounting Methods

### Cash Basis

- Record income when you receive payment
- Report sales tax when you receive payment
- Report use tax when you pay the invoice

### Accrual Basis

- Record income when you make the sale
- Report sales tax when you make the sale
- Report use tax based on the invoice date

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## Filing and Paying



You must do two things to avoid late filing and late payment penalties:

1. File your return by the due date.

2. Pay your sales and use tax liability on or before the due date.

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Filing Due Dates		
Filing Frequency	Average Tax Liability	Due Date
Annual filers	Less than \$100 per month (less than \$1,200 per year)	February 5 of the following year
Quarterly filers	Less than \$500 per month (less than \$6,000 per year)	20th day of the month following the end of the quarter
Monthly filers	More than \$500 per month (more than \$6,000 per year)	20th day of the following month year)

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**MN e-Services Filing and Payment Instructions**

- Log In
- Registration

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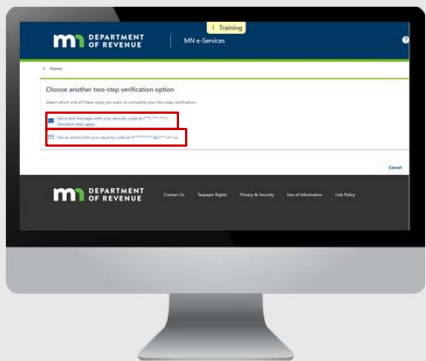
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**Filing and Payment Instructions**

- Verification

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### Verification

- Security code
- Trust this device
- Confirm

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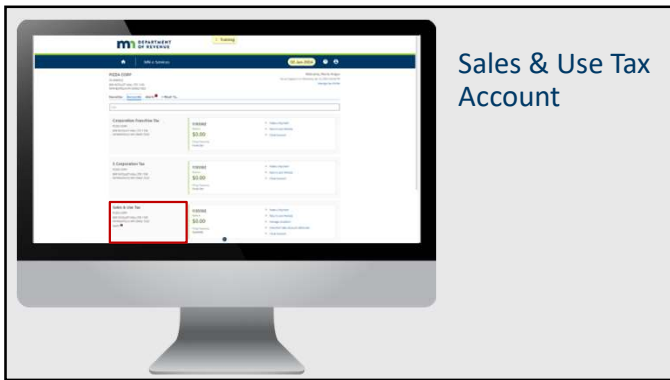
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### Sales & Use Tax Account

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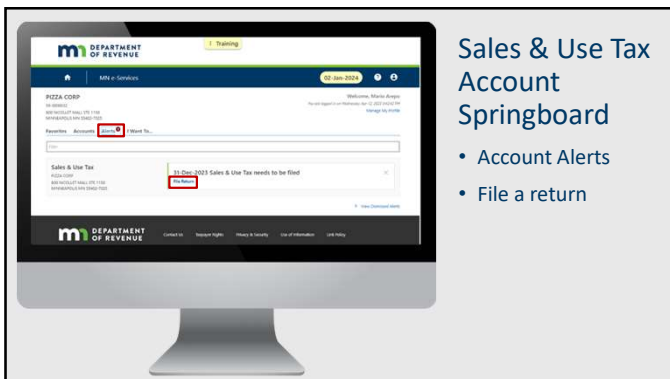
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### Sales & Use Tax Account Springboard

- Account Alerts
- File a return

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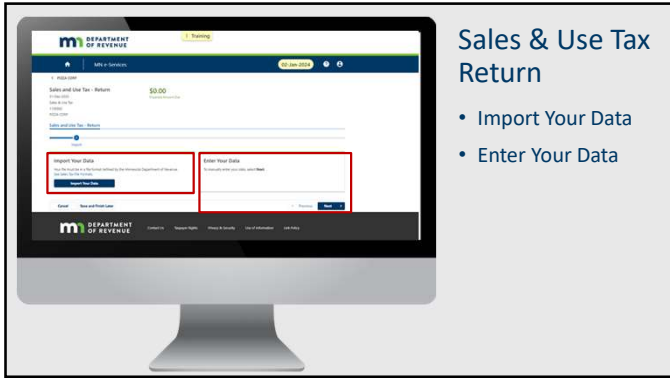
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### Sales & Use Tax Return

- Import Your Data
- Enter Your Data

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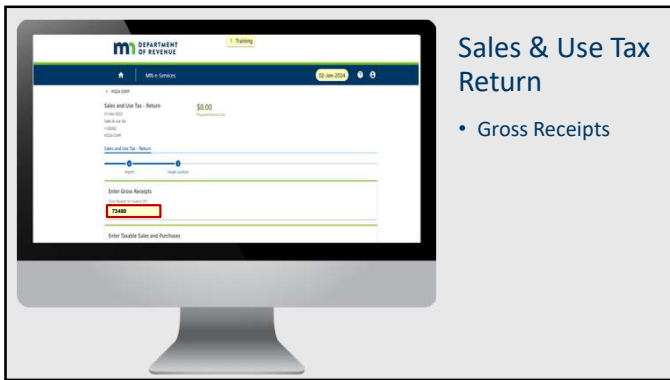
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### Sales & Use Tax Return

- Gross Receipts

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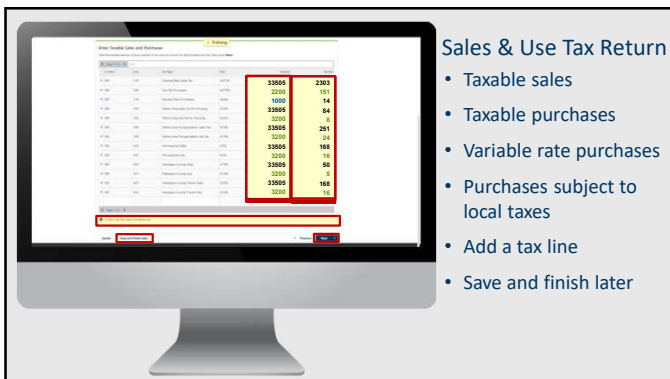
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### Sales & Use Tax Return

- Taxable sales
- Taxable purchases
- Variable rate purchases
- Purchases subject to local taxes
- Add a tax line
- Save and finish later

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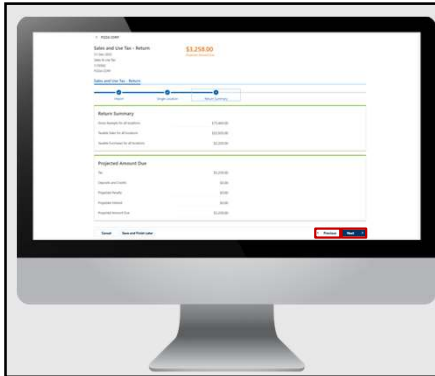
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### Sales & Use Tax Return Summary

- Gross receipts
- Taxable sales
- Taxable purchases
- Projected amount due

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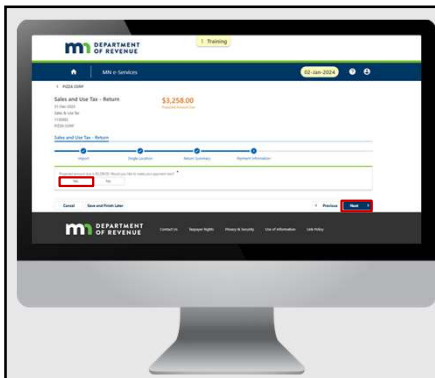
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### Projected Amount Due

- Would you like to make your payment?

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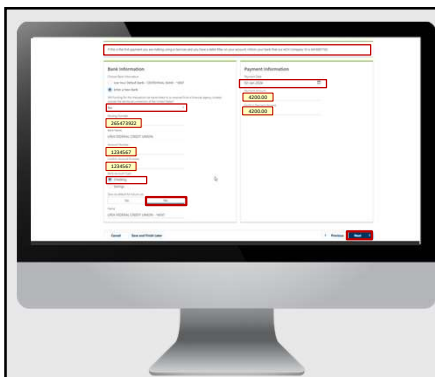
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### Payment Instructions

- Bank Information
- Payment Information

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## Submission Summary

- Projected Amount Due
- Payment Information

Reported Amount Due	
Tax	\$3,258.00
Credits and Credits	\$0.00
Refund Credits	\$0.00
Refund Amount	\$0.00
<b>Total</b>	<b>\$3,258.00</b>

Payment Information	
Amount Due	\$3,258.00
Payment	\$0.00

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## Confirmation Screen

- Confirmation Summary
- Return Summary
- Payment Summary
- Review filing history
- Print or email return

Payment Summary	
Amount Due	\$3,258.00
Payment	\$0.00
<b>Balance Due</b>	<b>\$3,258.00</b>

Return Summary	
Return ID	123456789
Filing Date	12/31/2023
Status	Submitted

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## Amending Returns

Common reasons for amending a return:

- Reported too much or not enough tax on your return
- Reported the tax on the wrong tax line
- Charged tax incorrectly to a customer and refunded the tax to the customer
- Received a completed exemption certificate from a customer for tax you paid and now refunded back to the customer



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### Resources to Answer Your Questions

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### Are you looking for additional resources?



Visit our website at [revenue.state.mn.us](http://revenue.state.mn.us)

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### Sales and Use Tax Contact Information

- Sales taxability questions  
Email: [salesuse.tech@state.mn.us](mailto:salesuse.tech@state.mn.us)
- Sales and Use Tax account questions  
Email: [salesuse.tax@state.mn.us](mailto:salesuse.tax@state.mn.us)
- Telephone assistance  
Phone: 651-296-6181 or 1-800-657-3777 (toll free)



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## Other Division Contact Information

- Business Income Taxes
  - 651-556-3075
  - Email: [businessincome.tax@state.mn.us](mailto:businessincome.tax@state.mn.us)
- Withholding Tax
  - 651-282-9999 or 1-800-657-3594
  - Email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)
- Business Registration
  - 651-282-5225 or 1-800-657-3605
  - Email: [Business.Registration@state.mn.us](mailto:Business.Registration@state.mn.us)



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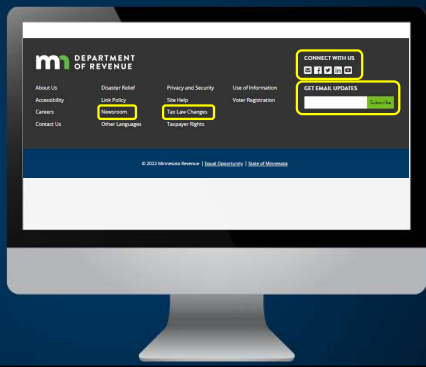
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## Stay Informed

- Email Updates
- Newsroom
- Social Networks
- Tax Law Changes



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## Tax Law Changes

- Authorization and implementation of local tax changes
- Motor Vehicle Tax increase
- Other

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## Tax Increases

- Local Sales Tax Increases
  - Metro Sales Tax Transportation 0.75% (Effective 10/1/2023)
  - Metro Sales Tax Housing 0.25% (Effective 10/1/2023)
  - Other
- Motor Vehicle Tax increased to 6.875%

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## Email Updates with GovDelivery



- Choose the updates you want, by tax and publication type
- Choose notification frequency
- Sign in directly or use the Facebook or Google links



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## Minnesota Revenue Social Media Accounts

Keep up with the latest news from the Minnesota Department of Revenue on:



[twitter.com/MNrevenue](https://twitter.com/MNrevenue)



[facebook.com/MNrevenue](https://facebook.com/MNrevenue)



[linkedin.com/company/MNrevenue](https://linkedin.com/company/MNrevenue)

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## Notification of Changes

It is your responsibility to ensure the following information is correct:

- Business location(s)
- Contact information
- Legal organization
- Mailing address(es)
- NAICS code
- Owners and/or officers

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## Letters or Bills

Did you receive a letter or a bill from us?



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## Late Filing and Late Payment Penalties

Days Late	Late Filing Penalty	Late Payment Penalty
1-30 days	5 percent	5 percent
31-60 days	5 percent	10 percent
60+ days	5 percent	15 percent

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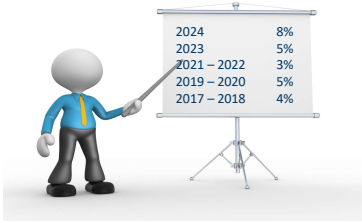
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## Interest Rates



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## Course Review

During this class, we discussed ...

- The basic sales and use tax concepts for Minnesota and its local taxing jurisdictions.
- The difference between taxable goods and services and those that are nontaxable or exempt.
- How to use and when to accept an exemption certificate.
- The documentation necessary for sales and use tax records and returns.
- e-Services and how to file and pay Sales and Use Tax returns
- Where to find information to help you answer your questions.

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# Thank you!

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