This course is for businesses located in Minnesota that make products intended to be sold ultimately at retail. It is designed for business owners, bookkeepers, purchasing agents, and accountants who need a working knowledge of how sales and use taxes in Minnesota relate to product makers and the manufacturing process.

The primary focus is to give participants a better understanding of what items a manufacturer may buy exempt from sales tax and what items are taxable. Though we’ll cover some basics about Sales and Use Tax, this course is not meant as an introduction to the topic.
This course guide is for educational purposes only. 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, 651-296-6181, or 1-800-657-3777 (toll-free).

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Objectives

As a result of today’s training, you will be able to:

- Recognize when you owe sales or use tax
- Recognize the differences between the “industrial production process” and the “integrated production process”
- Identify the exemptions available to manufacturers
- Distinguish how the use of an item determines if it qualifies for an exemption
- Identify how to use and accept exemption certificates
- Identify when you have paid tax in error and how to get a refund
- List the resources available to help answer my sales and use tax questions

Agenda

Housekeeping and Introduction.................................................................10 minutes
Part 1  Sales and Use Tax Basics.................................................................15 minutes
Part 2  Overview of Sales and Use Tax for Manufacturers ..........................10 minutes
Part 3  Pre-Production (R & D and Raw Materials Inventory) .......................20 minutes
Break ........................................................................................................10 minutes
Part 4  Production of the Product (Work in Progress) ..................................60 minutes
Break ........................................................................................................10 minutes
Part 5  Post-Production (Finished Goods and Shipping & Distribution) ........10 minutes
Part 6  Production Support Functions .........................................................10 minutes
Part 7  Administrative Support Functions ...................................................10 minutes
Part 8  Exemption Certificates .................................................................5 minutes
Part 9  Refund Requests and Amended Returns .........................................5 minutes
Part 10 Communications with the Minnesota Department of Revenue ..........5 minutes
Part 11 Course Review, including scenario discussion ..................................30 minutes
TOTAL TIME: ..................................................................................3 hours 30 minutes
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Sales and Use Tax Basics

In this section we’ll discuss some basic definitions and concepts relating to Sales and Use Tax that pertain to all types of businesses. We’ll explain how the law applies specifically to manufacturers in subsequent sections.

What is Sales Tax?
Sales tax applies to retail sales of taxable services and tangible personal property made in Minnesota. Businesses collect the sales tax due on items and services sold at retail on behalf of the state.

Businesses remit sales tax collected when they file their Sales and Use Tax return.

What is Use Tax?
If you buy a taxable item for your own use without paying sales tax, you probably owe use tax. Use tax is due on taxable services and taxable items used in Minnesota if sales tax was not paid at the time of purchase.

Businesses self-assess use tax and pay it directly to the state when they file their Sales and Use Tax return.

For more information, see the Use Tax for Businesses Fact Sheet.

Sales and Use Tax is a Transaction Tax
Sales and use tax is a transaction tax. You must look at each transaction to determine its taxability. Each line item on an invoice is considered a separate transaction.

What is the tax rate?
The tax rate is the same for both sales and use tax, and the same exemptions apply. Minnesota’s general sales tax rate is currently ______%.

In addition to the general sales tax rate, you may also owe local sales or use tax. For more information, see the Local Sales and Use Taxes Fact Sheet.

How do I determine what taxes apply to the sale?
General sourcing rules determine where the sale takes place and which taxes apply to the sale. General sourcing rules have an order. When rule 1 does not apply, go to rule 2. When rule 2 does not apply, go to rule 3. Most sales fall into rule 1 or 2.

1. If the purchaser picks up (receives) the product at the seller’s location, charge tax based on the business location
2. If the product is shipped to a location or where the service is provided, charge tax based on the delivery address (where the purchaser receives the product or service)
3. If 1 or 2 does not apply, charge tax based on the customer address in your records

Note: For more information on sourcing rules, see Minnesota Statutes 297A.668 and 297A.669.
What is a lease?
There are two different types of leases for sales and use tax purposes.

Operating lease
In an operating lease sales tax is due on each lease payment. This type of lease involves:

- The possession of the item is only transferred to the lessee. The lessee does not have title to it.
- Multiple lease payments in which the lessee
  - Is not required to buy the item at the end of the lease agreement; or
  - Has the option to buy the item at the end of the agreement for an amount greater than a nominal amount or fair market value (FMV).

Capital lease
In a capital lease sales tax is paid up-front. This type of lease is considered a sale if the customer:

- Obtains title to the item at the time of possession or at the end of the lease agreement;
- Is required to buy the item at the end of the lease agreement; or
- Has the option to obtain title to the item for a nominal amount at the end of the lease agreement.

Note: A nominal amount does not exceed the greater of $100 or one percent of the value of the item at the time the contract is signed.

Labor Types
There are four labor types:

- Construction labor – permanently attaching an item or materials to a building or real property.
- Fabrication labor – making or creating a product or altering an existing product into a new or changed product.
- Installation labor – setting an item into position, or to connect, adjust, or program it for use.
- Repair labor – restoring an item so that it can be used for its original purpose.

See the chart below to see what types of labor are taxable.

<table>
<thead>
<tr>
<th>Labor Type</th>
<th>Taxable</th>
<th>Not Taxable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Repair Labor</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Construction Labor</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Fabrication Labor</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Installation Labor</td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>

For more information, see the Labor – Installation, Fabrication, Construction, and Repair Fact Sheet.
When are repair and maintenance contracts taxable?

*Optional maintenance contracts*

Optional maintenance contracts are taxable if they include any taxable items, unless the cost of those items is insignificant. Sales tax is due when the contract is sold, not when the maintenance is performed.

*Extended warranty contracts*

Extended warranties to cover unexpected repair costs are not taxable. However, sales or use tax does apply to parts used for contracted repairs. The following examples will tell you when tax is due and who pays it.

<table>
<thead>
<tr>
<th>If the warranty states:</th>
<th>Then:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No cost to the customer for parts</td>
<td>The service provider pays sales or use tax on their cost of the parts</td>
</tr>
<tr>
<td>The customer is responsible for a percentage of parts and labor</td>
<td>The customer pays sales or use tax on the amount for parts only</td>
</tr>
<tr>
<td>The customer pays a deductible for parts or labor</td>
<td>The service provider pays sales or use tax on their cost of the parts. The deductible payment is not taxable.</td>
</tr>
</tbody>
</table>

For more information, see Revenue Notice 16-03, Optional Warranty and Maintenance Contracts on Equipment.
Manufacturing Overview

Anyone who creates a tangible product to be sold ultimately at retail is considered a manufacturer.

Examples include:
- Crafters
- Fabricators
- Miners
- Paper mills
- Refiners

Note: Making prepared food does not qualify.

Notes:

Industrial Production Process versus Integrated Production Process

These two processes are different. What qualifies for under the integrated production process may not qualify under the industrial production process.

Industrial production is the process of taking raw materials out of inventory and creating a product intended to be sold ultimately at retail. Items that qualify for the industrial production process qualify as materials consumed in industrial production.

The Integrated Production Process is the series of activities that results in making a product intended to be sold ultimately at retail. Items that qualify for the integrated production process qualify for the capital equipment exemption.
Pre-Production

Research and Development (R & D)
Research and development activities, including product design and prototypes, are part of the production process and qualify for the industrial production and capital equipment exemptions.

Exempt purchases include:
- Items used or consumed in R & D activities
- Prototypes or materials to make prototypes for R & D activities
- Equipment used for research, development, and design activities, regardless of whether a product is actually produced and sold at retail

To purchase these items exempt from tax, give your supplier a completed Form ST3, Certificate of Exemption. For more information, see the Exemption Certificates section on page 17.

What items do we use in R & D activities that may qualify for an exemption?

Managing Raw Materials
Managing raw materials is not part of the production process. All materials, supplies, and equipment used in managing raw materials are taxable.

Taxable purchases include items used to:
- Receive raw materials
- Store or preserve raw materials before the production process begins
- Facilitate loading, unloading, handling, transportation or storage of products before the manufacturing process begins

Note: The component parts and ingredients of the product (raw materials inventory) are not taxable.

Do we have any items we use in raw materials inventory at our facility that may qualify for the capital equipment exemption?
Items consumed in raw materials inventory that I should verify that we are NOT claiming the industrial production exemption?
Production of the Product

Production of the product involves activities that change raw materials into a new or different product.

Start of the Production Process
The production process begins with the removal of raw materials from inventory.

Production Activities
There are three general exemptions that apply to a manufacturer’s production activities:

- Materials consumed in industrial production (Minnesota Statutes 297A.68, subd. 2)
- Capital equipment (Minnesota Statutes 297A.68, subd. 5)
- Special tooling (Minnesota Statutes 297A.68, subd. 6)

Notes:

Materials consumed in industrial production exemption

Items used or consumed in the industrial production process are exempt from sales tax.

Examples include:

- Component parts and ingredients of a product
- Chemicals used or consumed in production, including chemicals used for cleaning food processing equipment
- Crucibles, thermocouple protection sheaths and tubes, stalk tubes, refractory materials, molten metal filters, and filter boxes, degassing lances, and base blocks used in metal casting
- Fuels, electricity, natural gas, water, steam, propane gas, and L.P. gas used directly in the production process. For more information, see the Utilities Used in Production Fact Sheet.
- Industrial gases used in production, such as oxygen, acetylene, and argon
- Materials that directly affect the product, such as grinding and polishing compounds, and sanding disks
- Materials used for the original painting and cleaning of products
- Materials used once in production, not consumed, but discarded after one use, such as key lines, typesetting, paper pans, cake liners, disposable dishes, swabs, and lab testing solutions
- Petroleum products and lubricants used in production equipment, such as oil, grease, radiator antifreeze, penetrating oil, pulsar oil, and surge oil
- “Separate detachable tools”; accessory tools, dies, molds, and other short-lived items are exempt if the requirements are met. Note: For additional information, see the Industrial Production Fact Sheet.

Notes:
Capital Equipment Exemption

Capital equipment is machinery, equipment, and/or tools used in the integrated production process that is essential to producing the product. For sales tax purposes, essential or indispensable phase/stage in production. The items must be used in Minnesota at least 50% of the time to produce the product ultimately sold at retail to qualify for the exemption. The items must be purchased or leased by the company claiming the exemption.

Examples include:
- Machinery and equipment used to operate, control, or regulate the production equipment
- Environmental control devices that are used to maintain conditions such as temperature, humidity, light, or air pressure
- Materials and supplies used to construct and install machinery or equipment
- Repair and replacement parts, including accessories
- Delivery and installation charges for qualifying equipment
- Materials used for foundations that support machinery or equipment
- Materials used to construct and install special purpose buildings used in the production process
- Ready-mixed concrete trucks where the ready-mixed concrete is mixed as part of the delivery process

Effective June 1, 2017, a purchasing agent agreement is no longer needed when a contractor installs equipment that qualifies for exemption under M.S. 297A.68 into real property since it retains its identity as tangible personal property. The most common example of this is “capital equipment.” See Revenue Notice 18-03: Sales Tax – Capital Equipment Revocation of Revenue Notice #96-08.

However, a purchasing agent agreement is necessary when a contractor makes an improvement to real property for a reason other than one identified in 297A.68. For example, if an exempt entity hires a contractor to make an improvement to real property, the contractor must pay tax on the building materials unless a valid purchasing agent agreement has been executed.

Notes:

Special tooling exemption:

Special tooling means tools, dies, jigs, patterns, gauges, and other special tools that have value and use only for the buyer and use for which they are made. A tool may be purchased exempt if all the following conditions are met:
1. It is not standard enough to be stocked or ordered from a catalog or other sales literature;
2. It must be produced in accordance with special requirements peculiar to the buyer; and
3. It is not commonly usable by someone else whose conditions for possible use of the material are reasonably similar.

What equipment do we have that qualifies for the special tooling exemption?
Storing Work-in-Progress
Equipment and items used or consumed in storing work-in-progress are part of the production process and qualify for an exemption. In order to qualify for the capital equipment exemption, reusable items must be used at least 50% of the time to either move raw materials onto the production line or move work-in-progress through the production process.

What items do we use at our facility to store work-in-progress that may qualify for an exemption?

Outside Fabrication Labor
Some manufacturers outsource fabrication services that are essential to producing their product. Materials purchased by the manufacturer that are used and consumed during this step of the production qualify for the industrial production exemption. Equipment, machinery, and special tooling purchased by the manufacturer and used during this step of production qualify for exemption if specific criteria are met. For more information, see the “Used by the purchaser” section of the Capital Equipment Fact Sheet.

Does our company subcontract with another business to perform fabrication labor for us? If so, are there any items we can claim an exemption for that are used at their plant?

Quality Control and Product Testing
Equipment and items used or consumed in quality control and product testing qualify for the industrial production and capital equipment exemptions.

Do we have any items used in quality control that may qualify for an exemption?

Special Purpose Buildings
A special purpose building is a structure within the production process that qualifies for the capital equipment exemption. To be a special purpose building the structure must:
- Serve or perform a function essential to the production process, and
- Be used in producing products intended to be sold ultimately at retail.

Examples of special purpose buildings:
Product Packaging
Nonreturnable items that are used to package the final product are exempt from tax. Examples include:
- Content lists
- Expiration date labels, including stickers or ink for labeling
- Instruction sheets
- Material safety data sheets
- Nonreturnable internal packaging materials that shape, form, stabilize, and protect the contents
- Owner’s manuals
- Product packaging
- Product identification labels, including combination labels that identify the product and price
- Warranty cards

Taxable product packaging includes:
- Returnable containers such as steel drums, barrels, bottles, gas cylinders, boxes, tanks, sacks, cans (except when used to package food and beverages)

Note: Deposits charged to customers as security for the return of containers are not taxable if separately stated on the invoice.

Do we have any taxable product packaging?

End of the Production Process
Typically, the industrial production process ends with the placement of the product in finished goods inventory. If the product is not placed into inventory, the last production process before loading the product for shipment is the end of the production process.

The integrated production process ends when the last process prior to loading for shipment is complete.
Post-Production

Finished Goods Inventory (or Warehousing)
Most items used in finished goods inventory, or warehousing, are taxable. Examples include:

- Items used primarily to facilitate loading, unloading, handling, transportation, or storage of products after the manufacturing process ends
- Shelving used in finished goods inventory
- Utilities used in finished goods inventory (finished goods inventory is not a part of the industrial production process)

Under some circumstances some items used in finished goods inventory may qualify for the capital equipment exemption:

- The equipment used primarily in the production process but occasionally in finished goods inventory.
- The item is essential to and a special requirement of preserving finished goods inventory by the producer. For example, maintaining temperature, humidity, light, or air pressure conditions.

Do we have any items used in finished goods inventory that may qualify for the capital equipment exemption?

Are there items consumed in finished goods inventory that I should verify that we are not claiming the industrial production exemption on?

Disposal of Scrap
The disposal of scrap generated from the production process does not qualify for the industrial production or capital equipment exemptions. The equipment, machinery, and other items used to dispose of the scrap is taxable unless the scrap is:

- Reused in the production process (i.e. closed loop system)
- Used to make a different product that is ultimately sold at retail

Have we incorrectly claimed the capital equipment exemption on any equipment and machinery used to dispose of scrap and waste?

Are there any circumstances in our production process where equipment used to dispose of scrap qualifies for the capital equipment exemption?
Shipping and Distribution

In general, shipping and distribution is outside the production process and does not qualify for an exemption. However, there are several nonreturnable “packaging” items used to ship products to customers that qualify for the industrial production exemption.

Exempt purchases include:
- Nonreturnable pallets and skids
- Non-reusable external packaging materials
- Dunnage that protects, braces, pads, or cushions against damage
- Stuffing materials such as straw, dry ice, shredded paper, cotton batting, “packing peanuts”, etc.
- Wrapping materials such as paper or plastic wrap, wire, tape, staples, etc.

Taxable purchases include:
- Labels that do not contain package content information for customers, including price tags, shipping tags, address labels, invoices, packing slips, and envelopes
- Returnable containers and packaging (except for food manufacturers)
- Returnable skids and pallets, including raw materials purchased to construct, repair or condition them
- Reusable materials used for handling, storing or moving materials within or between the production facilities
- Warning labels that give shipping directions such as “do not drop” or “do not stack”

Note: Deposits that are charged to customers as security for the return of containers are not taxable if separately stated on the invoice.

Are there items we buy from our vendors without sales tax that are used in shipping and distribution that we need to accrue use tax on?
Production Support Functions

Most production support activities do not qualify for the industrial production or capital equipment exemptions because they are not considered essential to the production process.

Tool Room Operations
Equipment, machinery, and tools used to construct, maintain, and repair capital equipment qualify for the capital equipment exemption. Items used or consumed in these activities do not qualify for the industrial production exemption.

Production Administrative Support
Equipment, prewritten computer software and other items used to analyze, monitor, or track inventory or product throughout production do not qualify for an exemption. This is true even if product tracking is required by a governmental agency. Examples include:
- Internal product and production tracking
- Inventory management
- Production analysis

For more information, see the Computer Software Fact Sheet.

Protective and Safety Items
Protective and safety items do not qualify for a sales tax exemption. Examples include:
- Clean room apparel and equipment (reusable and disposable). If you use a laundry service to launder clean room apparel, the laundry service charge is taxable.
- Ear and hearing protectors
- Hard hats and liners
- Protective equipment, clothing designed as protection against damage or injury of other persons or property
- Safety glasses and goggles (nonprescription)

Fire Prevention, First Aid, and Hospital Stations
Fire prevention, first aid, and hospital stations do not qualify for a sales tax exemption. Taxable items include:
- Eye wash stations
- Fire alarm monitoring
- First aid kits
- Sprinkler systems

Notes:
General Heating, Cooling, and Lighting
General heating, cooling and lighting is not essential to the production process and does not qualify for a sales tax exemption. Examples include:
- Cooling the plant in the summer months
- Heating in the manufacturing facility during the winter months
- Overhead lighting on the production floor

Did we include general heating, cooling, and lighting in our utility exemption percentage?

Pollution Control, Prevention, and Abatement
Pollution control, prevention, and abatement are an important component of any production facility. However, these items do not qualify for a sales tax exemption unless you provide documentation to show how the equipment directly affects the production of the product. Taxable items include:
- Dust collections systems
- Emission control systems
- Welding ventilation systems

Waste Treatment
Waste treatment is critical to protecting our environment and regulated by other government agencies. The law does not provide a sales tax exemption for machinery and equipment used to dispose of waste generated from the production process. However, the industrial production exemption applies to the chemicals, materials, and supplies used in treating waste (including water) generated from the production process.

Are there items consumed in treating waste that I should verify that we are claiming the industrial production exemption?
Administrative Support Functions

General administrative activities are not considered essential to the production process and do not qualify for the industrial production and capital equipment exemptions. Examples include:

- Customer service activities
- Office administration including clerical, personnel, and accounting
- Managerial functions

Taxable items used to perform these activities include:

- Furniture
- Office equipment and supplies
- Prewritten computer software
- Training materials and supplies

Building Cleaning and Maintenance

General building cleaning and maintenance are not considered part of the production process and are taxable. Examples include:

- Chemicals and cleaning agents used to clean:
  - production tools and equipment (except food processing equipment)
  - areas around food processing equipment
  - buildings, and other structures
- Janitorial cleaning materials and services
- Materials used to construct or remodel real property, unless the items are for foundations for qualifying capital equipment or for special purpose buildings

Communications

Communication systems for administrative and plant operations are not essential to the production process and do not qualify for a sales tax exemption. Examples include:

- PA systems
- Telecommunications equipment and services, including computer networking equipment and Internet
- Two-way radios

Sales Operations

Items used to perform sales operations do not qualify for a sales tax exemption. Examples include:

- Business cards
- Coffee mugs
- Key chains
- Order forms
- Pens
- Point-of-sale displays
Security

Security services do not qualify for a sales tax exemption. Taxable items include:

- Employee security services
- Plant security
- Security access equipment and badges
- Security system maintenance and monitoring
Exemption Certificates

Do I need an exemption certificate?
A Minnesota exemption certificate is only needed if the sale is sourced to Minnesota.

All sales of tangible personal property and taxable services are taxable unless:

- The item is exempt by Minnesota Statutes, or
- The purchaser provides the seller with a completed Form ST3, Certificate of Exemption.

Use-based Exemptions
The industrial production or capital equipment exemptions are use-based exemptions. You must give the seller a completed Form ST3 to purchase items exempt from tax.

Different Types of Exemption Certificates
The Department of Revenue accepts the following:

- Form ST3, Certificate of Exemption
- Form F0003, Certificate of Exemption (Streamlined Sales Tax form)
- Uniform Sales and Use Tax Certificate (Multistate Tax Commission form)
- Other state’s exemption certificates, if all required elements are included
- Self-prepared exemption certificate, if all required elements are included

Complete Exemption Certificates
A complete exemption certificate must contain:

- Purchaser's name and address
- Purchaser's identification number as follows:
  - Minnesota Tax ID Number;
  - If none, then the state tax identification number issued by another state and the name of the state;
  - If none, then the Federal Employer Identification Number (FEIN);
  - If none, then a valid state-issued driver’s license number and the state of issue, or
  - If none, a valid state-issued identification number and the state of issue
- Purchaser’s type of business
- Reason for exemption
- Purchaser's signature

Note: The seller’s name and address are not required by statute.
Purchaser’s Responsibilities
The purchaser is required to:

 Know if they qualify to claim an exemption
 Complete an exemption certificate
 Give it to the seller at the time of purchase
 Pay any use tax, penalty, or interest if used incorrectly on a purchase.

Seller’s Responsibilities
You should review all exemption certificates and verify:

 All required fields are complete.
 That the certificate is signed

Exemption certificate tips:

 Do not accept an exemption certificate that is not complete.
 Never accept a tax ID number alone.
 Never accept a copy of the purchaser’s sales tax confirmation letter or permit instead of an exemption certificate.
 Keep completed exemption certificates as part of your business records.
Refund Requests and Amended Returns

Statute of Limitations
The statute of limitations for filing claims for refunds and amended returns is ______ years.

<table>
<thead>
<tr>
<th>Type of tax paid</th>
<th>Calculation of 3½ year statute</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales tax (paid to seller)</td>
<td>You have 3 ½ years from the 20th day of the month following the purchase invoice date.</td>
</tr>
<tr>
<td>Use tax (paid to the state)</td>
<td>You have 3 ½ years from the original tax return due date.</td>
</tr>
</tbody>
</table>

Purchaser Refund
- You may request a purchaser refund, if you paid sales tax to your vendor(s) on items that qualify for an exemption, including items that qualify for the Capital Equipment Exemption (effective July 1, 2015). You must have over $500 in tax to request a purchaser’s refund on Form ST11. You may file two purchaser refund requests per calendar year.
- If your purchaser refund is less $500 in tax, you will need to request the refund from your vendor.
- If you accrued use tax in error, you will need to file an amended return.

Amended Returns
When you make an error on your sales and use tax return, you must file an amended return to correct the error. If you need to amend a single return, you may make the changes through e-Services. If you need to amend multiple returns, you may use Form ST11.
Communication Information

Sales and Use Tax Contact Information
Questions relating to Sales and Use Tax Law?
Email: salesuse.tech@state.mn.us

Questions relating to your Sales and Use Tax account activity?
Email: salesuse.tax@state.mn.us

Prefer telephone assistance?
Call: 651-296-6181 or 1-800-657-3777 (toll-free)

General Contact Information for Other Divisions

Business Income Taxes
Email: businessincome.tax@state.mn.us
Call: 651-556-3075 or 1-800-657-3666 (toll free)

Witholding Tax
Email: withholding.tax@state.mn.us
Call: 651-282-9999 or 1-800-657-3594 (toll-free)

Business Registration
Email: Business.Registration@state.mn.us
Call: 651-282-5225 or 1-800-657-3605 (toll-free)

Minnesota Department of Revenue Website
- revenue.state.mn.us

GovDelivery Messages
Subscribe to email updates on sales and use tax law changes, rules, fact sheets, and other related information.
- Choose the updates you want - by tax type and publication type
- Choose the frequency of notifications

Social Media
Connect with us on social media:

Subscribe to our videos on YouTube
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Find employment opportunities on LinkedIn
References

Minnesota Statutes
- Minnesota Statutes 297A.668, Sourcing of sale; situs in this state
- Minnesota Statutes 297A.669, Telecommunications and related services sourcing
- Minnesota Statutes 297A.68,
  - subd. 2, Materials consumed in industrial production
  - subd. 5, Capital equipment
  - subd. 6, Special tooling

Minnesota Rules
- Minnesota Rule 8130.1100, Utilities and residential heating fuels
- Minnesota Rule 8130.5500, Agricultural and industrial production

Revenue Notices
- Revenue Notice 96-13, Capital Equipment - Used by the Purchaser
- Revenue Notice 96-14, Capital Equipment - Research, Development, and Design
- Revenue Notice 96-15, Capital Equipment: What Activities Qualify
- Revenue Notice 97-04, Special Purpose Buildings
- Revenue Notice 97-05, Integrated Production Process for Tangible Personal Property
- Revenue Notice 16-03, Optional Warranty and Maintenance Contracts on Equipment
- Revenue Notice 18-03, Sales Tax – Capital Equipment Revocation of Revenue Notice #96-08

Sales Tax Fact Sheets
- 103, Capital Equipment
- 129, Utilities Used in Production
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- 145, Industrial Production
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Sales and Use Tax Forms
- Form ST3, Certificate of Exemption
- Form ST11, Sales and Use Tax Refund Request and Multiple Period Amended Return