

**Sales and Use Tax Multiple Period Amended Return**

Business name			Minnesota Tax ID number	
Mailing address			Period covered by this request	
			From	Through
City			State	ZIP code
Main business address in Minnesota <i>(if different from above)</i>				
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):**

- Multiple Period Amended Return
  - Sales tax paid in error on your returns
  - Sales tax due on your returns
  - Use tax paid in error on your returns
  - Use tax due on your returns

- Request for Sales and Use Tax Paid on Audited Periods

This form is only to be used if new information is being provided. This form is not to be used in place of the appeals process.

Date audit was paid \_\_\_\_\_ Was the audit assessment paid in full?  Yes  No

You must attach the Minnesota Department of Revenue Tax Order, Form ST310C, Explanation of Adjustments, and all audit schedules and exhibits.

**Worksheet**

Create and attach a supporting worksheet for each type of request. Sales tax, use tax and all local taxes need to be separated by local taxing district on each worksheet. See instructions.

**Describe your business and the reason for your request.**

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**Total Refund or Amount Due**

Refund requested  Additional tax due .....

The application must include sufficient information to permit the commissioner to verify the tax paid. 297A.75 Subd. 3a.

**Sign Here**

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. *I declare under the penalties of criminal liability for willfully making a false claim that this claim has been examined, and, to the best of my (our) knowledge and belief, is true and complete.*

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

**Send us Form ST11-MPA, your worksheet(s), and supporting documents:**

**Mail:** Minnesota Department of Revenue  
525 Lake Avenue South, Suite 405  
Duluth, MN 55802

**Email:** salesuse.claim@state.mn.us

# Instructions for Form ST11-MPA

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## When should I use this form?

- To amend multiple sales and use tax returns
- To request a refund of Minnesota sales, use, and/or local taxes assessed on a sales and use tax audit that has been paid in full when you have documentation that was not present at the time of audit.

## Note:

- You must be registered for sales or use tax.
- Your request form is not valid until fully complete. You must include sufficient information to verify your request.

## How long do I have to file?

Generally, you must file the request within 3 and one half years from the date the tax was due, or one year from the date of an order assessing tax, whichever is later.

## 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.
- 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. Describe your business and the reason for your request

### 5. 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.

### 6. Sign the form

## 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

We will review your request, and send you a letter with our decision.

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.

# Instructions and Sample Worksheets

## 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](http://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.

A separate worksheet is required for each type of request checked on the ST11-MPA

### 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 Anoka County Transit Tax	Reason for Request
2/1/2020	55521	Equipment.com	CNC Machine replacement parts	use	2/20	25,000.00	1,781.25	1,718.75	62.50	Use tax paid in error on exempt capital equipment
3/5/2020	7026	XYZ Corp	EDM Machine	use	3/20	57,500.00	4,096.88	3,953.13	143.75	Use tax paid in error on exempt capital equipment
4/15/2020	7050	ABC Computers	Computer	use	4/20	975.00	69.47	67.03	2.44	Use tax paid twice on the same item
<b>TOTAL</b>							<b>5,947.59</b>	<b>5,738.91</b>	<b>208.69</b>	

## 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	Total Tax Change	Minnesota Tax	Ramsey County Transit Tax	St Paul Tax
2/2020	2/20	sales	3,636.00	286.34	249.98	18.18	18.18
3/2020	3/20	sales	6,240.00	491.40	429.00	31.20	31.20
4/2020	4/20	sales	1,004.00	74.05	69.03	5.02	
<b>REFUND</b>				<b>851.78</b>	<b>748.00</b>	<b>54.40</b>	<b>49.38</b>
<b>TAX DUE</b>							

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

## Request for Sales and Use Tax Paid on Audited Periods

Provide documentation showing the tax assessed in Audit and a complete explanation why this tax was assessed in error.