



Sales and Use Tax for Contractors

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 **DEPARTMENT OF REVENUE**  
Minnesota Business Tax Education

November 2024

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About the Webinar



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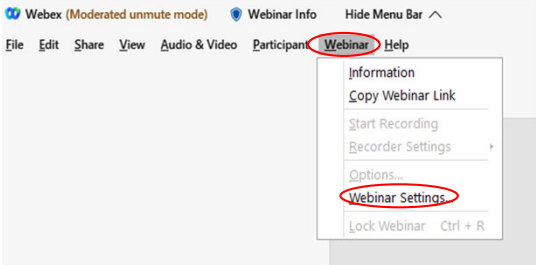
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Webinar Settings



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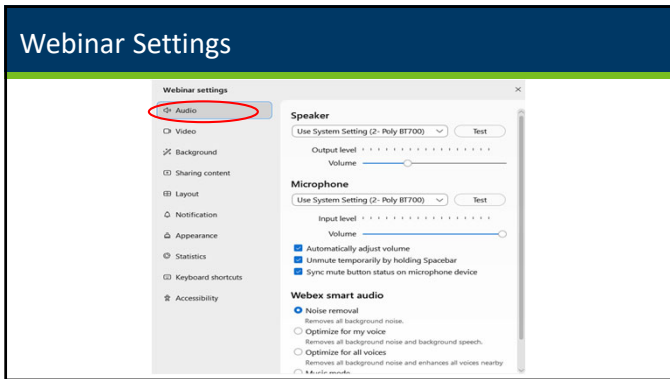
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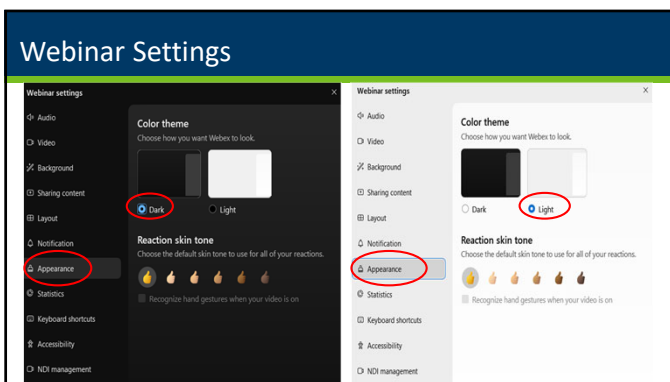
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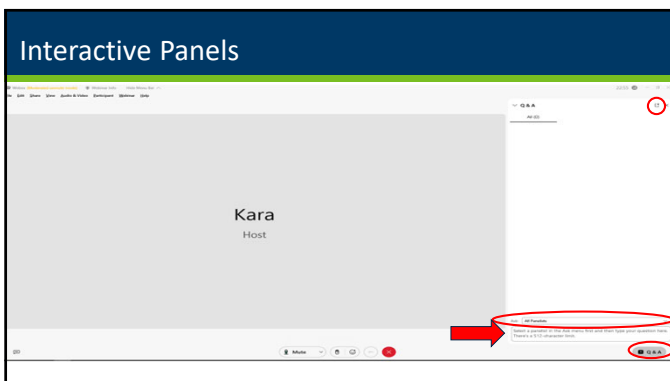
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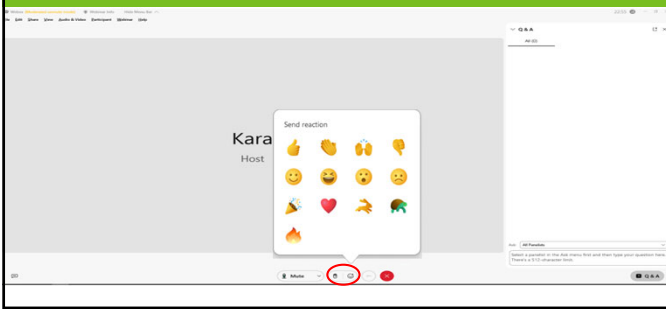
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## Interactive Panels



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## Interactive Panels



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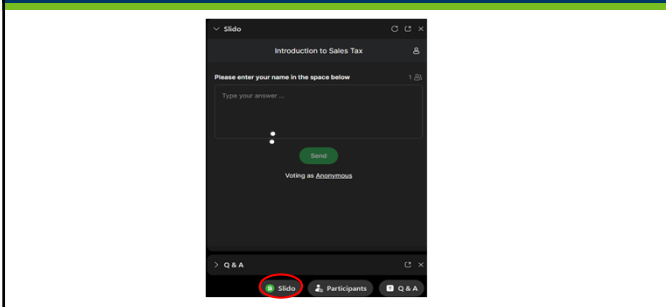
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## Interactive Panels



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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
- Define real property as it pertains to contracting
- Distinguish between contractors and retailers as it relates to real property improvement
- Explain the Purchasing Agent Agreement and when you can use an exemption certificate
- Use e-Services to file a sales and use tax return
- List several resources that answer your sales and use tax questions

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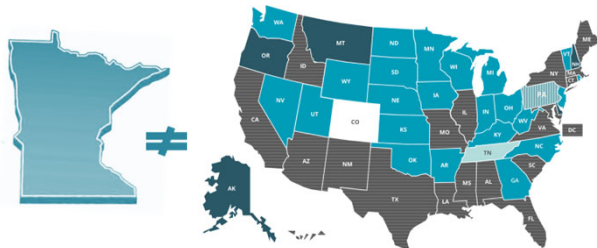
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## Sales Tax Laws Are Not The Same In Every State



streamlinedsalestax.org

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## Categories of Sales



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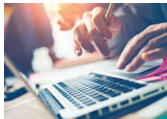
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## Tangible Personal Property

Subject to sales and use tax unless an exemption applies



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## Real Property Includes



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## Real Property Does Not Include

- Sales tax exempt eligible tools, implements, or machinery



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## Substantial Damage

- Physical damage
- Functional damage

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## Physical Damage



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## Functional Damage



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## Contractor or Retailer

Contractor



Retailer



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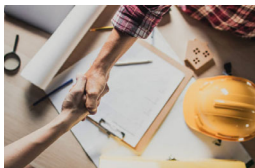
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## Construction Contracts

- All materials and labor to complete a job
- Building materials taxable to the contractor
- No tax on invoice



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## Improvement to Real Property

Do not charge sales tax to the customer

Tile	\$350.00
Labor	400.00
Cabinets	420.00
Labor	500.00
Total	\$1670.00

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## When is Labor Taxed?

Types of Labor	Examples	Is it taxable?
Construction labor	<ul style="list-style-type: none"><li>• Build an office building</li><li>• Kitchen remodel</li></ul>	No
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)
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

\*Fact Sheet 152 Labor – Installation, Fabrication, Construction, and Repair

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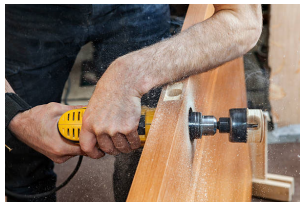
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## Fabrication Labor

- Alter an existing product
- Create a new product



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## Installation Labor

- Sets an item into place
  - Remains tangible personal property after placement



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## Sales of Tangible Personal Property

- Equipment
- Equipment rentals (without an operator)
- Freestanding appliances
- Lockers and bleachers
- Materials-only sales

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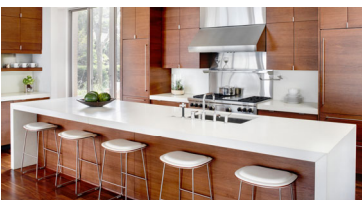
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## Real Property vs Tangible Personal Property



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## Security System Installers – Real Property

Items incorporated into real property

- Construction contract
- Charge to the customer is not taxable



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## Security System Installers - TPP

- Not incorporated into real property
  - Tangible personal property
  - Installation labor
  - Customer pays tax
- Lease agreements



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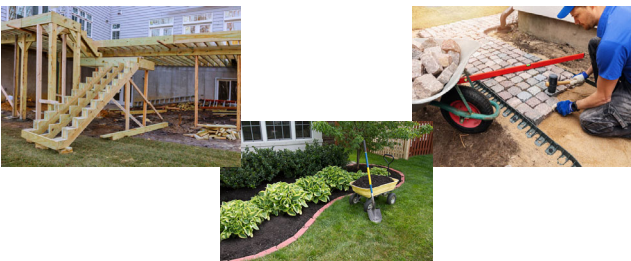
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## Landscaping Contractors



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## Removal of Trees and Shrubs

Existing structure



Land clearing contracts



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## Contractor vs Grower

### Grow nursery stock for use in construction contracts

- Pay sales or use tax on items used to produce

### Grow nursery stock for resale

- Purchase items used or consumed exempt from sales tax

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## Aggregate Contractors

### Taxable

- Materials and delivery without installation

### Not Taxable

- Materials and delivery with installation
- Moving customer-owned materials
- Third-party delivery for road construction

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## Ready-Mixed Concrete

### Taxable

- Concrete sold from a truck without installation
- Fuel for the truck subject to petroleum excise tax



### Exempt

- Purchases of ready-mixed concrete trucks
- Fuel to run power take-off units
- Leases, repair, and/or replacement parts

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## Contracts with Exempt Organizations

### No Purchasing Agent Agreement:

- Treated exactly like all other contracts
- Invoice does not include tax

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## Purchasing Agent Agreements

### Purchasing Agent Agreements with Exempt Organizations:

- Materials-Only Contract requirements
- Exempt Organization has title and risk of loss
- Contractor and Sub-Contractor purchase materials exempt
  - Exemption Certificate

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## Exemption Certificate for Purchasing Agent

**Requirements for Exemption Certificates for purchasing agents:**

- Check the box indicating you are the purchasing agent
  - Fill in Exempt entity name and Project description
- Purchaser's name and address
- Purchaser's Minnesota tax ID number
- Purchaser's type of business
- Reason for exemption – Other reason 27
- Purchaser's signature (unless on-line order form or shopping cart)

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## Miscellaneous Construction Contracts

### Contracts outside of Minnesota

- Materials or supplies delivered to Minnesota prior to being transferred out of state **are** subject to Minnesota Sales and Use Tax
- Materials that would not be subject to tax at the out of state site **are not** subject to Minnesota Sales and Use Tax
- Materials or supplies delivered directly to the site out of state **are not** subject to Minnesota Sales and Use Tax

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## Primarily a Contractor or Retailer

### Contractor

- More than 50% of your business is installing into real property

### Retailer

- More than 50% of your business is selling materials at retail

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### Purchases Made by Contractors

- Materials and supplies for a job
- Equipment purchases and rentals
- Portable toilets
- Final cleaning
- Office supplies and equipment
- Promotional items

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### Retail Sales Made by Contractors

- Charge tax to customer if **retail** sale is made
- Adjust Sales and Use Tax filing

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### Retail Sale Made by a Contractor

Contractor's Purchase Invoice		Customer's Purchase Invoice		Amount Reported on the Sales and Use Tax Return	
Materials	\$ 50.00	Materials	\$150.00	Gross Receipts	\$150
Tax (6.875%)	<u>\$ 3.44</u>	Tax (6.875%)	<u>\$ 10.31</u>	Less: Original Invoice	<u>\$ 50</u>
Total	\$ 53.44	Total	\$160.31	General Rate Sales	\$100

**Note:** The \$50 purchase amount from the contractor's original invoice is not recorded on your return.

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### Purchases Made by Retailers

- Buy inventory exempt for resale
- Pay tax on equipment and general business items

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### Construction Contract Performed by Retailer

- Calculate use tax on items taken out of inventory to perform construction work

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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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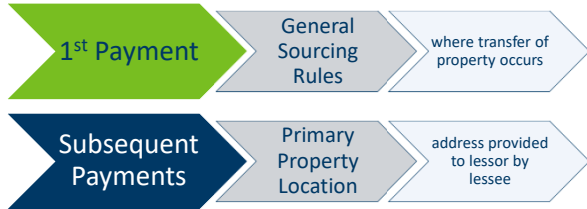
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## Sourcing Rules for Leases or Rentals of TPP



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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
- Motor vehicle \$20 excise tax



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## Tools to Find Tax Rates

We offer a variety of tools including:

- Sales Tax Rate Calculators
- Sales Tax Rate Map
- Sales Tax API (Application Program Interface)
- Sales Tax Rate Spreadsheet
- Local Sales Tax Rate Guide
- Twin Cities Area Local Tax Rate Guide

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## Sales and Use Tax Information

- Businesses
- Business Taxes and Fees
- Sales and Use Tax

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## Local Sales Tax Information

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## Calculate a Sales Tax Rate

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### Sales Tax Rate Calculator

Use this calculator to find the general state and local sales tax rate for any location in Minnesota.

The results do not include special local taxes—such as admissions, entertainment, liquor, lodging, and restaurant taxes—that may also apply. For more information, see [Sales Tax Information](#).

#### Find a Sales and Use Tax Rate

You can search by address, 5-digit ZIP code, or by searching on an interactive map. [Look up a ZIP code or verify an address](#) on the U.S. Postal Service website.

Address [\*]

Zip+4 [\*]

Map [\*]

Contact Info

EMAIL  
Contact form

PHONE [\*]  
651-296-6191  
800-657-3777

HOURS [\*]

ADDRESS [\*]

Related Content

Sales and Use Tax Information

Last Updated

March 06, 2020

## Sales Tax Rate Calculator

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### Use Tax Basics

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

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### Review Your Invoices

- Determine if items on the invoice are taxable
- Look for taxable items purchased with an exemption certificate
- Look for vendor changes
- Watch for remote sellers that are not required to charge sales tax



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## Local Use Tax

### Contractor's Purchase Invoice

Lumber	\$ 1000.00
Tax (8.375%)	\$ <u>83.75</u>
Total	\$ 1083.75

### Amount Reported on the Sales and Use Tax Return

St. Paul Use Tax	
(0.5%)	\$ 1000.00
Amount Due	\$ 5.00

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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 on the invoice

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## Variable Rate Credit

- Minnesota allows a credit for 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	<u>( 5.500%)</u>
Variable rate tax due to Minnesota	1.375%

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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

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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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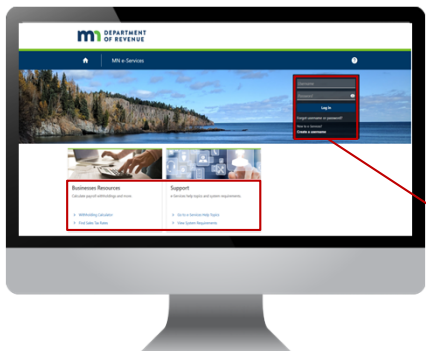
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**MN e-Services**

- Log In
- Forgot Username or Password?
- Create a Username

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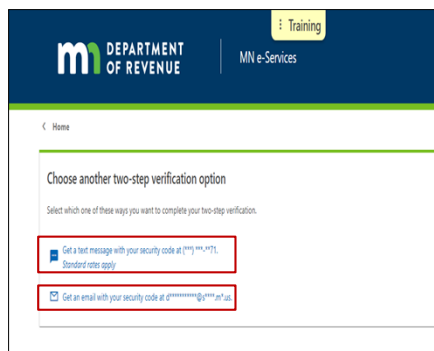
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**Filing and Payment Instructions**

- Verification

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### Verification

- Security code
- Trust this device
- Confirm

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### Sales & Use Tax Account

Make a payment  
Returns and periods  
Manage locations  
View/Edit account  
Close account

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### Alerts

- New local taxes
- File a return

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mn DEPARTMENT OF REVENUE Training

MN e-Services 09-Jul-2024

ABC CONTRACTOR

Sales and Use Tax - Return \$0.00  
30-Jun-2024  
Sales & Use Tax  
110883  
ABC CONTRACTOR

Sales and Use Tax - Return

Import

Import Your Data  
Your file must be in a file format defined by the Minnesota Department of Revenue.  
See Sales Tax File Formats.  
Import Your Data

Enter Your Data  
To manually enter your data, select Next.

Cancel Save and Finish Later Previous Next

# Sales & Use Tax Return

- Import Your Data
- Enter Your Data

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ABC CONTRACTOR

Sales and Use Tax - Return \$0.00  
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110883  
ABC CONTRACTOR

Sales and Use Tax - Return

Import Single Location

Enter Gross Receipts  
Enter Receipts for Location 001  
75,000.00

75,000.00

Enter Taxable Sales and Purchases

# Sales & Use Tax Return

- Gross Receipts

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Enter Taxable Sales and Purchases

Enter the taxable amount of gross receipts in the Amount column for each location and line, then select Next.

Page 1 of 1

Location	Line	Tax Type	Rate	Amount	Tax Due
X 001	200	Use Tax Purchases	6.875%	0.00	0.00
X 001	210	Variable Rate Purchases	Varies	0.00	0.00
X 001	393	Metrol Area Use Tax for Housing	0.25%	0.00	0.00
X 001	395	Metrol Area Transportation Use Tax	0.75%	0.00	0.00
X 001	405	Minneapolis Use	0.3%	0.00	0.00
X 001	431	Hennepin County Use	0.15%	0.00	0.00
X 001	433	Hennepin County Transit Use	0.50%	0.00	0.00

Page 1 of 1

To add a tax line, select the blank row.

Cancel Save and Finish Later Previous Next

# Sales & Use Tax Return

- Taxable sales

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**Enter Taxable Sales and Purchases**

Enter the taxable amount of gross receipts in the Amount column for each location and line, then select Next.

Location	Line	Tax Type	Rate	Amount	Tax Due
X 001	200	Use Tax Purchases	6.875%	2,000.00	138.00
X 001	210	Variable Rate Purchases	Varies	0.00	0.00
X 001	393	Metro Area Use Tax for Housing	0.23%	0.00	0.00
X 001	395	Metro Area Transportation Use Tax	0.73%	0.00	0.00
X 001	405	Minneapolis Use	0.5%	0.00	0.00
X 001	431	Hennepin County Use	0.15%	0.00	0.00
X 001	433	Hennepin County Transit Use	0.50%	0.00	0.00

Page 1 of 1

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Cancel Save and Finish Later Previous Next

## Sales & Use Tax Return

- Taxable sales
- Taxable purchases

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**Enter Taxable Sales and Purchases**

Enter the taxable amount of gross receipts in the Amount column for each location and line, then select Next.

Location	Line	Tax Type	Rate	Amount	Tax Due
X 001	200	Use Tax Purchases	6.875%	2,000.00	138.00
X 001	210	Variable Rate Purchases	Varies	1,000.00	14.00
X 001	393	Metro Area Use Tax for Housing	0.23%	0.00	0.00
X 001	395	Metro Area Transportation Use Tax	0.73%	0.00	0.00
X 001	405	Minneapolis Use	0.5%	0.00	0.00
X 001	431	Hennepin County Use	0.15%	0.00	0.00
X 001	433	Hennepin County Transit Use	0.50%	0.00	0.00

Page 1 of 1

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Cancel Save and Finish Later Previous Next

## Sales & Use Tax Return

- Taxable sales
- Taxable purchases
- Variable rate purchases

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**Enter Taxable Sales and Purchases**

Enter the taxable amount of gross receipts in the Amount column for each location and line, then select Next.

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X 001	210	Variable Rate Purchases	Varies	1,000.00	14.00
X 001	393	Metro Area Use Tax for Housing	0.23%	0.00000	0.00
X 001	395	Metro Area Transportation Use Tax	0.73%	0.00000	23.00
X 001	405	Minneapolis Use	0.5%	0.00000	15.00
X 001	431	Hennepin County Use	0.15%	0.00000	5.00
X 001	433	Hennepin County Transit Use	0.50%	0.00000	15.00

Page 1 of 1

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Cancel Save and Finish Later Previous Next

## Sales & Use Tax Return

- Taxable sales
- Taxable purchases
- Variable rate purchases
- Purchases subject to local taxes

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Enter Taxable Sales and Purchases

Enter the taxable amount of gross receipts in the Amount column for each location and line, then select Next

Page 1 of 1

Save

Location	Line	Tax Type	Rate	Amount	Tax Due
001	200	Use Tax Purchases	6.875%	2,000.00	138.00
001	210	Variable Rate Purchases	Varies	1,000.00	14.00
001	393	Metro Area Use Tax for Housing	0.23%	3,000.00	6.90
001	395	Metro Area Transportation Use Tax	0.73%	3,000.00	21.90
001	405	Minneapolis Use	0.3%	3,000.00	15.00
001	431	Hennepin County Use	0.13%	3,000.00	5.00
001	433	Hennepin County Transit Use	0.50%	3,000.00	15.00

Page 1 of 1

To add a tax line, select the blank row.

Cancel

Save and Finish Later

Previous

Next

Sales & Use Tax Return

Taxable sales

Taxable purchases

Variable rate purchases

Purchases subject to local taxes

Add a tax line

Save and finish later

Sales & Use Tax Return Summary

Gross receipts

Taxable sales

Taxable purchases

Projected amount due

mn DEPARTMENT OF REVENUE

1. Training

MN e-Services

09-Jul-2024

ABC CONTRACTOR

Sales and Use Tax - Return

09-Jul-2024

Sales & Use Tax

1108803

ABC CONTRACTOR

Sales and Use Tax - Return

Import

Single Location

Return Summary

Return Summary

Gross Receipts for all locations

Taxable Sales for all locations

Taxable Purchases for all locations

Projected Amount Due

Tax

Reports and Credits

Projected Penalty

Projected Interest

Projected Amount Due

Cancel

Save and Finish Later

1. Training

Previous

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Projected Amount Due

Would you like to make your payment now?

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1. Training

MN e-Services

09-Jul-2024

ABC CONTRACTOR

Sales and Use Tax - Return

09-Jul-2024

Sales & Use Tax

1108803

ABC CONTRACTOR

Sales and Use Tax - Return

Import

Single Location

Return Summary

Payment Information

Projected amount due is \$218.00. Would you like to make your payment now?

Yes

No

Cancel

Save and Finish Later

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**Sales and Use Tax - Return** **\$218.00**  
Projected Amount Due

8 Jun 2024  
Sales and Use Tax  
110803  
ABC CONTRACTOR

**Sales and Use Tax - Return**

Project Single Location Return Summary Payment Information Summary

Do you have any other sales and use tax returns to report for this period?

Yes No

If you are the first payment you are making and you have a direct bill for your account, inform your bank that you are ABC Company (3-14-1007762).

**Bank Information**

Check your bank account to be sure you have the correct bank information. If you have a direct bill, you must provide the bank information for the direct bill.

Bank Name: JPMORGAN CHASE BANK, N.A.  
Branch Name: JPMORGAN CHASE BANK, N.A.  
Account Number: 123456789010  
Routing Number: 1234567890  
Account Type: Checking  
Bank Address: 123 Main St, Anytown, NY 12345  
Bank Phone: (123) 456-7890  
Bank Website: www.jpm.com

**Payment Information**

Payment Due: 08 Jun 2024  
Payment Amount: \$218.00  
Payment Method: **Credit Card**

**Card Information**

Card Number: 1234 5678 9010 1010  
Cardholder Name: J. Smith  
Cardholder Address: 123 Main St, Anytown, NY 12345  
Cardholder Phone: (123) 456-7890  
Cardholder Email: j.smith@abc.com

**Comments**

Comments: ABC CONTRACTOR - 10000

**Buttons:** Cancel Save and Print Later

## Payment Instructions

- Bank Information
- Payment Information

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**Sales and Use Tax - Return** **\$218.00**  
Projected Amount Due

8 Jun 2024  
Sales and Use Tax  
110803  
ABC CONTRACTOR

**Sales and Use Tax - Return**

Project Single Location Return Summary Payment Information Summary

**Projected Amount Due**

Tax	\$218.00
Discounts and Credits	\$0.00
Projected Penalty	\$0.00
Projected Interest	\$0.00
<b>Projected Amount Due</b>	<b>\$218.00</b>

**Payment Information**

8 Jun 2024 Payment	\$218.00
<b>Projected Balance</b>	<b>\$0.00</b>

**Buttons:** Cancel Save and Print Later

## Submission Summary

- Projected Amount Due
- Payment Information

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**Confirmation Screen**

**Confirmation**

**Sales and Use Tax - Return Submitted**

Thank you for your return! We have submitted your return to the state. Please allow 3 business days for your return to appear online. Please allow 3 business days from 8 Jun 2024 for your payment to appear online. You will receive an email when the payment is received and \$218.00 has been paid.

**Confirmation Summary**

Submitted Date and Time	8 Jun 2024 10:00 AM EDT
Log In Name	ABC CONTRACTOR
Payment Method	ABC CONTRACTOR
Card Info Submitted	ABC CONTRACTOR
Type of Return Submitted	Return and amount owed
Account Number	ABC CONTRACTOR
Account Type	Checking

**Return Summary**

Return Confirmation Number	3-14-1007762
Account Type	Sales and Use Tax
Filing Method	Return Online
Projected Amount Due	\$218.00
Projected Amount Due	\$218.00

**Payment Summary**

Account Type	Sales and Use Tax
Filing Method	Return Online
Payment Amount	\$218.00
Payment Due	08 Jun 2024
Bank Name	JPMORGAN CHASE BANK, N.A.
Bank Account Number	123456789010

**Contact Us**

For more information, please contact your local office for assistance at 800-286-4393, 800-456-7890, 800-456-7890 or email: [Support@taxforms.com](mailto:Support@taxforms.com). Business hours are Monday through Friday, 9:00 AM to 5:00 PM Eastern Time.

**Buttons:** View History, Load Info, Print Summary, Print Return, OK

## Confirmation Screen

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

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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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## 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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## Letters or Bills

Did you receive a letter or a bill from us?



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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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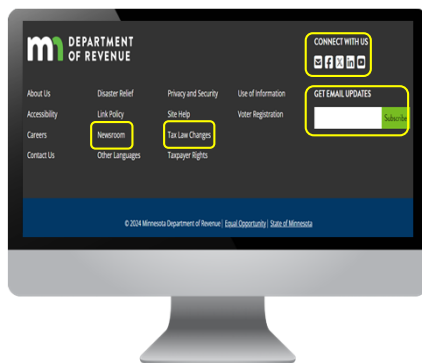
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## Stay Informed

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



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## Email Updates with GovDelivery

SUBSCRIBE TO EMAIL UPDATES



Get the latest tax updates

- 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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## Course Review

During this class, we discussed:

- Real property as it pertains to contracting
- Differences between contractors and retailers as it relates to real property improvement
- Purchasing agent agreement and when you can use an exemption certificate
- Using e-Services to file a sales and use tax return
- Where to find information to help answer your questions

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# Thank you!

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