



Introduction to Sales and Use Tax Webinar

Working together to fund the future for all of Minnesota | www.revenue.state.mn.us

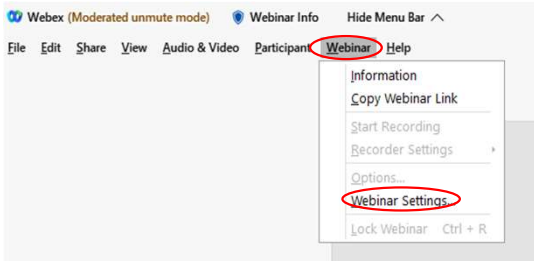
Minnesota Business Tax Education

July 2025

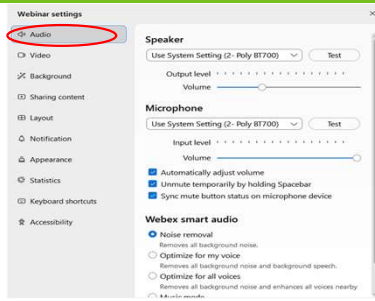
About the Webinar



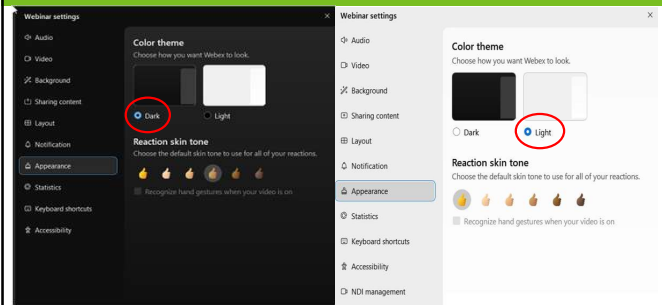
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Webinar Settings



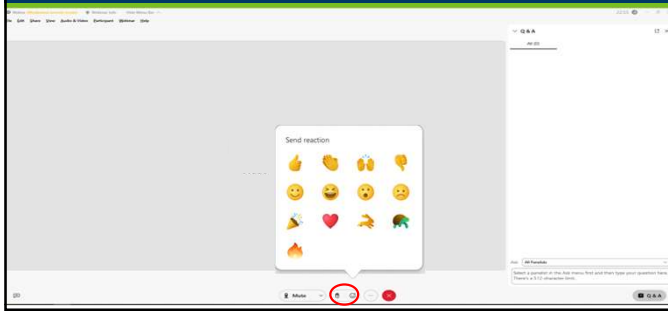
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Interactive Panels



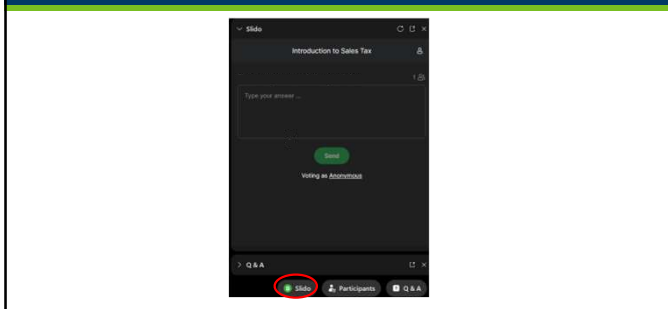
Interactive Panels



Interactive Panels



Interactive Panels



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, 651-296-6181, or 1-800-657-3777 (toll-free).



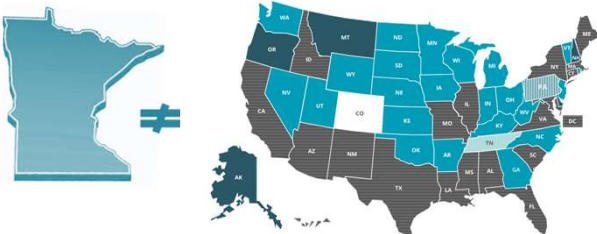
Minnesota Business Tax Education Program
Providing education opportunities about Minnesota tax laws

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 general 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
- File and pay Sales and Use Tax returns using e-Services
- List several resources that answer your sales and use tax questions

Sales Tax Laws Are Not The Same In Every State



streamlinedsalestax.org

Categories of Sales – Real Property

Not Taxable

Categories of Sales – Intangible Property

Not Taxable

Categories of Sales - Services

Taxable if specifically
stated in the statutes

revenue.state.mn.us/taxable-services-Minnesota MN Stat. 297A.61, Subd. 3

Categories of Sales – Digital Products

Taxable if specifically
stated in the statutes

Digital Products Publication MN Stat. 297A.61, Subd. 3

Categories of Sales – Tangible Personal Property (TPP)

Taxable unless an
exemption applies

Sales Tax vs. Use Tax

Sales Tax

- Applies to retail **sales** in Minnesota unless an exemption exists
- Collected and remitted by the seller

Use Tax

- Applies to taxable **purchases** when all applicable taxes were not charged
- Self-assessed
- Paid directly to the state

Trust Tax



Transaction Tax

Look at each transaction to determine its taxability



Transaction Tax

ABC Grocery Store		Invoice #: 98765
600 N. Robert St.		Date: 03/12/2025
St. Paul, MN 55146-6000		
Item Description	Price	
Gallon 2% Milk	5.00	N
24-pk Soda pop	15.00	T
T-shirt	20.00	N
Subtotal	\$40.00	
Sales Tax	1.48	
TOTAL: \$41.48		

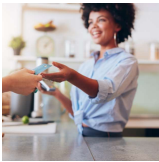
6.875% MN State, 0.5% Ramsey County Transit Tax, 1.5% St. Paul, 0.75% Metro Area Transportation, and 0.25% Metro Area Housing taxes

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

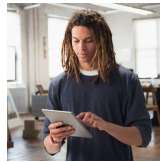
General Sourcing Rules



1. Seller's
Address



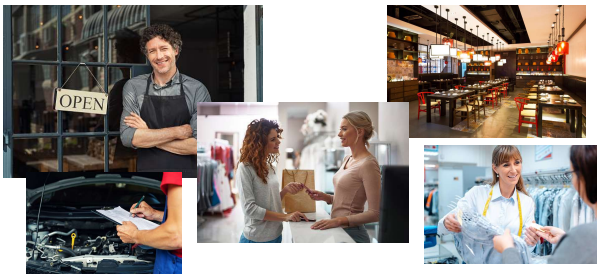
2. Delivery
Address



3. Billing
Address

[MN Stat. 297A.668, Subd. 2](#)

Sourced to Seller's Address



Sourced to Delivery Address

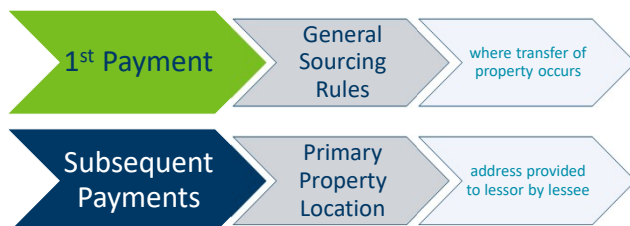


Sourced to Billing Address



MN Stat. 297A.668, 297A.669

Sourcing Rules for Leases or Rentals of TPP



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

Sales Price Does Not Include

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

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	+ <u>5.74 N</u>
Subtotal	158.62
Tax (6.875% on 152.88)	<u>10.51</u>
Total due	\$169.13

Retailer's Coupons

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

Example:

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

Manufacturer's Coupons

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

Example:

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

When is Labor Taxed?

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

Labor – Installation, Fabrication, Construction, and Repair Publication

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 – customer pays sales tax on parts when maintenance is performed
Extended warranty contracts	No – service provider pays sales or use tax on the cost of parts when the maintenance is performed

Revenue Notice 16-03

Maintenance Agreements for Prewritten Software

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

Retail Delivery Fee

Starting July 1, 2024, for **certain** transactions involving **retail delivery** in Minnesota that equal or exceeds \$100

Retailer Exclusions:

- Minnesota retail sales less than **\$1,000,000** in previous calendar year
- Marketplace provider facilitates Minnesota retail sales less than \$100,000 in previous calendar year

revenue.state.mn.us/retail-delivery-fee

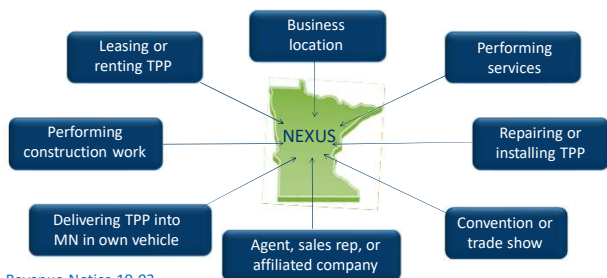
Who Needs to Register?

You must register if you:

- Have a physical presence or economic nexus in Minnesota
- Are a remote seller who exceeds the Small Seller Exception
- Make purchases subject to use tax



Physical Presence or Economic Nexus?



Remote Sellers

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

Examples:

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

Small Seller Exception

The **Small Seller Exception** applies to remote sellers who do NOT meet either of the following thresholds in the previous 12 months:

- 200 or more retail sales shipped into Minnesota
- Retail sales shipped into Minnesota that total more than \$100,000

revenue.state.mn.us/sales-tax-faqs-remote-sellers

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

revenue.state.mn.us/sales-tax-marketplace-providers

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.

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.

Minnesota Tax ID Number

- Minnesota Department of Revenue's Business Center

- Register online (mndor.state.mn.us/tp/eservices/)
- Register by phone (651-282-5225 or 1-800-657-3605)

- Streamlined Sales Tax Registration System (SSTRS) (sstregister.org/)
- Certified Service Provider (CSP)



Local Taxes

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

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



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Sales and Use Tax

Sales Tax applies to most retail sales of goods and some services in Minnesota. You may owe Use Tax on taxable goods and services used in Minnesota when no sales tax was paid at the time of purchase. We also administer a number of local sales taxes.

Retail Delivery Fee

There is a Retail Delivery Fee of 50 cents that applies to certain transactions involving retail delivery in Minnesota.

Cannabis Tax

All sellers of taxable cannabis products must register with the Minnesota Department of Revenue to remit the Cannabis Tax.

[Top Tasks](#)

[File and Pay](#)

[Sales Tax](#)

[Local Sales Tax](#)

[Use Tax](#)

[Exemptions and Refunds](#)

[Remote Sellers](#)

[Education](#)

[Resources](#)

Contact Info

EMAIL
Contact form

PHONE [+]
651-296-6181 x,
800-457-3777 x.

HOURS [+]

ADDRESS [+]

Last Updated

April 14, 2025

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Top Tasks

[Where's My Refund?](#)
[Make a Payment](#)
[Log in to e-Services](#)
[Register for a Tax ID](#)
[Calculate a Sales Tax Rate](#)
[Find a Form](#)

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 [Local Sales Tax Information](#).

Note: Changes to the sales and use tax rates are published about 30 days before they begin.

Find a Sales and Use Tax Rate

You can search by address, 9-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 [+]
651-296-6181 x,
800-457-3777 x.

HOURS [+]

ADDRESS [+]

Related Content

[Sales and Use Tax Information](#)

Last Updated

July 25, 2023

Zip+4

[~]

Enter a nine-digit ZIP code.

ZIP CODE*

551466000

EFFECTIVE PERIOD

Apr-Jun 2025

DOLLAR AMOUNT

2500

Submit

Reset

Results: The Sales Tax rate for 55146-6000 is **9.875%** (Apr-Jun 2025).
MN State = 6.875% ; Ramsey County Transit = 0.500% ; St. Paul = 1.500% ; Metro Area Transportation = 0.750% ; Metro Area Tax for Housing = 0.250%.
The tax on 2500 is **\$246.88**.

Address

[~]

Enter an address.

ADDRESS*

600 Robert St N

ADDRESS 2

CITY*

St. Paul

STATE: MN

EFFECTIVE PERIOD

Apr-Jun 2025

DOLLAR AMOUNT

2500

Submit

Reset

Results: The Sales Tax rate for 600 N Robert St, St Paul 55146-6000 is **9.875%** (Apr-Jun 2025).
MN State = 6.875% ; Ramsey County Transit = 0.500% ; St. Paul = 1.500% ; Metro Area Transportation = 0.750% ; Metro Area Tax for Housing = 0.250%.
The tax on 2500 is **\$246.88**.

Map

Find the Rate

Address Search: 600 Robert St N, Saint Paul, MN, 55146, USA

Effective Period: Apr-Jun 2025

Calculate the Rate

Dollar Amount: 0.00

Rate: 9.875%

Use Calculator

Calculate

Sales Tax Results

Address: 600 Robert St N, Saint Paul, Minnesota, 55146

Local General Sales & Use Tax Rates

Total Sales Tax Rate: 9.875%

State Tax: 6.875%

County Tax: 0.50% Ramsey County Transit

City Tax: 1.50% St. Paul City

Other Tax: None

Other Local Tax 1: None

Other Local Tax 2: None

Other Local Tax 3: 0.75% Metro Area Transportation

Other Local Tax 4: 0.25% Metro Area Tax for Housing

Special Local Taxes

This result does not include special local taxes (building, entertainment, liquor, admissions, and restaurant taxes). If special local taxes apply, add them to the rate provided above.

Fast Street 1645 Special Local Taxes

Fast Street 1648 Minnesota Special Local Taxes

Sales Tax Rate Spreadsheet

ZIP Code	Applicable Local Taxes	Rate 03/01/25
55405-2208	State, Ramsey Transit, St. Paul, Metro Area Tax for Housing, Metro Area Transportation	9.875%

How to Use This Spreadsheet
We update this spreadsheet quarterly. Be sure to use the right version for the date of the sale or purchase to find the correct sales tax rate.
1. Enter a nine-digit ZIP code in the left column (above). Do not enter any dashes. You must use a valid, nine-digit ZIP code. Find a ZIP code based on mailing address (U.S. Postal Service website).
2. Press the Return key.
3. The tool will list the local taxes that apply and resulting tax rate.
Note: You may also need to add special local taxes to this rate; see below for details.

Special Local Taxes
This spreadsheet does not include any special local taxes (lodging, entertainment, liquor, admissions, or restaurant taxes). If any special local taxes apply, you must also add them to the rate. For details, see:
• [Local Sales and Use Tax Guide](#)
• [Special Local Taxes](#)

Tax Rates Tools for Sales Systems

- Rates and Boundaries files
- Sales Tax API (Application Program Interface)

SALES TAX API (APPLICATION PROGRAM INTERFACE)

[Subscribe to Sales Tax API email updates.](#)

The Minnesota Department of Revenue is currently offering a beta version of our Sales Tax Application Program interface (Sales Tax API) that connects an online retailer's sales site and Minnesota's sales tax rate information, using a nine-digit ZIP code.

Exempt Transactions



Product-based



Entity-Based



Use-Based

Product-Based Exemptions

- Food for human consumption [Food and Food Ingredients](#)
- Clothing for general use [Clothing](#)
- Prescription and over-the-counter drugs [Drugs](#)
- Publications sold by subscription – at least 4 issues per year
[Printing Industry](#)

Entity-Based Exemptions

- Federal government agencies [Government – Federal Government](#)
- Tribal governments [Tribal Governments and Members](#)
- Local governments [Government – Local Government](#)
- Exempt organizations [Nonprofit Organizations](#)
- Minnesota government agencies [Government – State Agencies](#)

Use-Based Exemptions

- Advertising materials shipped out of state [Advertising](#)
- Inventory purchased for resale [Retailers and Wholesalers](#)
- Items consumed in performing a taxable service
- Items used in agricultural production [Agricultural and Farming](#)
- Materials used in the manufacturing process [Industrial Production](#)

Authorization Letters and Permits

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

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

Required Elements for Exemption Certificates

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. Keep 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 with the business provided by the purchaser.

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

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

Exempt entity name: _____ **Project description:** _____

Name of Purchaser: Bluth Company
Address: 123 First Avenue
City: Minneapolis
State: MN
Zip code: 55404
Purchaser's tax ID number: 645123
Date of sale: 01/15/2020
Seller's name: ABC Wholesale
Address: 987 University Avenue
City: St. Paul
State: MN
Zip code: 55101

Reason for exemption (see list below):

<input type="checkbox"/> 1. Federal government (exemption)	<input type="checkbox"/> 10. Transportation and warehousing
<input type="checkbox"/> 2. State government (exemption)	<input type="checkbox"/> 11. Utilities
<input type="checkbox"/> 3. Local government (exemption)	<input type="checkbox"/> 12. Wholesale trade
<input type="checkbox"/> 4. Foreign government (exemption)	<input type="checkbox"/> 13. Business services
<input type="checkbox"/> 5. Charitable organization (exemption)	<input type="checkbox"/> 14. Professional services
<input type="checkbox"/> 6. Educational organization (exemption)	<input type="checkbox"/> 15. Education and health care services
<input type="checkbox"/> 7. Religious organization (exemption)	<input type="checkbox"/> 16. Hospital and health care services
<input type="checkbox"/> 8. Nonprofit organization (exemption)	<input type="checkbox"/> 17. Nonprofit
<input type="checkbox"/> 9. Agricultural production	<input type="checkbox"/> 18. Not a business (exemption)

Signature: _____ **Date:** 01/15/2020

- Purchaser's name and address
- Purchaser's Minnesota tax ID number
- Purchaser's type of business
- Reason for exemption
- Purchaser's signature (unless online order form or shopping cart)

Other Fields on the Exemption Certificate

mm DEPARTMENT OF REVENUE

Form ST3, Certificate of Exemption

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City: St. Paul
State: MN
Zip code: 55101

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

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 interest if used incorrectly

Seller's Responsibilities

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

Use Tax

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
- Donate them to a charitable organization
- Give them away as promotional gifts

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
- Watch for local taxes



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.

Variable Rate Credit

What is a 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

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%

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

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)

Sales Documentation

You should retain documents that detail the following:

- Date of the transaction
- Description of the item(s)
- Sales price
- Where the item was sourced
- Sales tax collected
- Exemption certificate received

Purchase Documentation

- Record this information:
 - Date of purchase
 - Invoice number
 - Vendor's name
 - Description of item(s)
 - Taxable amount
 - Amount of state and local sales and use tax paid

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

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.

Filing Due Dates

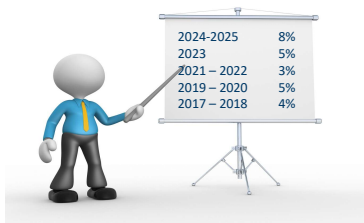
Filing Frequency	Average Tax Liability	Due Date
Annual filers	Less than \$100 per month (less than \$1,200 per year)	February 5 of the following year
Quarterly filers	Less than \$500 per month (less than \$6,000 per year)	20th day of the month following the end of the quarter
Monthly filers	More than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

revenue.state.mn.us/sales-tax-return-filing-due-dates

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

Interest Rates

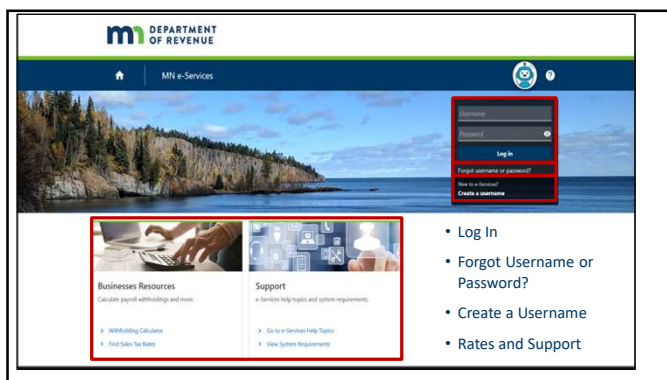


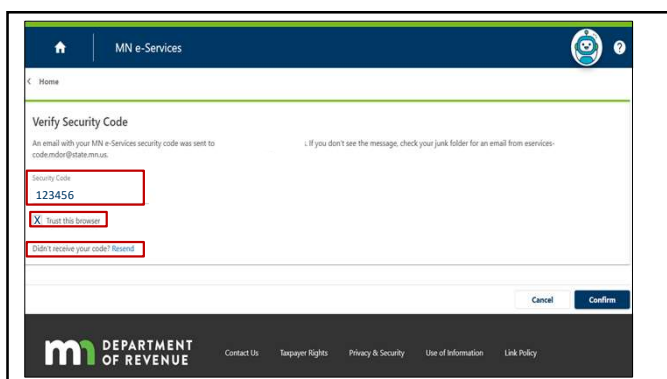
2024-2025	8%
2023	5%
2021 - 2022	3%
2019 - 2020	5%
2017 - 2018	4%

Letters or Bills

Did you receive a letter or a bill from us?







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	100	General Rate Sales Tax	6.875%	33,505.00	2,303.00
X 001	200	Use Tax Purchases	6.875%	2,200.00	151.00
X 001	210	Variable Rate Purchases	Varies	1,000.00	14.00
X 001	392	Metro Area Sales Tax for Housing	0.25%	33,505.00	84.00
X 001	393	Metro Area Use Tax for Housing	0.25%	0.00	0.00
X 001	394	Metro Area Transportation Sales Tax	0.75%	33,505.00	251.00
X 001	395	Metro Area Transportation Use Tax	0.75%	0.00	0.00
X 001	400	Minneapolis Sales	0.5%	33,505.00	168.00
X 001	405	Minneapolis Use	0.5%	0.00	0.00
X 001	430	Hennepin County Sales	0.15%	33,505.00	50.00
X 001	431	Hennepin County Use	0.15%	0.00	0.00
X 001	432	Hennepin County Transit Sales	0.50%	33,505.00	168.00
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

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
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X 001	210	Variable Rate Purchases	Varies	1,000.00	14.00
X 001	392	Metro Area Sales Tax for Housing	0.25%	33,505.00	84.00
X 001	393	Metro Area Use Tax for Housing	0.25%	3,200.00	8.00
X 001	394	Metro Area Transportation Sales Tax	0.75%	33,505.00	251.00
X 001	395	Metro Area Transportation Use Tax	0.75%	3,200.00	24.00
X 001	400	Minneapolis Sales	0.5%	33,505.00	168.00
X 001	405	Minneapolis Use	0.5%	3,200.00	16.00
X 001	430	Hennepin County Sales	0.15%	33,505.00	50.00
X 001	431	Hennepin County Use	0.15%	3,200.00	5.00
X 001	432	Hennepin County Transit Sales	0.50%	33,505.00	168.00
X 001	433	Hennepin County Transit Use	0.50%	3,200.00	16.00

Page 1 of 1

To add a tax line, select the blank row.

Cancel Save and Finish Later Previous Next

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	100	General Rate Sales Tax	6.875%	33,505.00	2,303.00
X 001	200	Use Tax Purchases	6.875%	2,200.00	151.00
X 001	210	Variable Rate Purchases	Varies	1,000.00	14.00
X 001	392	Metro Area Sales Tax for Housing	0.25%	33,505.00	84.00
X 001	393	Metro Area Use Tax for Housing	0.25%	3,200.00	8.00
X 001	394	Metro Area Transportation Sales Tax	0.75%	33,505.00	251.00
X 001	395	Metro Area Transportation Use Tax	0.75%	3,200.00	24.00
X 001	400	Minneapolis Sales	0.5%	33,505.00	168.00
X 001	405	Minneapolis Use	0.5%	3,200.00	16.00
X 001	430	Hennepin County Sales	0.15%	33,505.00	50.00
X 001	431	Hennepin County Use	0.15%	2,200.00	5.00
X 001	432	Hennepin County Transit Sales	0.50%	33,505.00	168.00
X 001	433	Hennepin County Transit Use	0.50%	3,200.00	16.00

Page 1 of 1

To add a tax line, select the blank row.

Cancel Save and Finish Later Previous Next

PIZZA CORP

Sales and Use Tax - Return

\$3,258.00

Projected Amount Due

31-Dec-2024

Sales & Use Tax

1130382

PIZZA CORP

Sales and Use Tax - Return

Import

Single Location

Return Summary

Return Summary

Gross Receipts for all locations

\$73,480.00

Taxable Sales for all locations

\$33,505.00

Taxable Purchases for all locations

\$3,200.00

Projected Amount Due

Tax

\$3,258.00

Deposits and Credits

\$0.00

Projected Penalty

\$0.00

Projected Interest

\$0.00

Projected Amount Due

\$3,258.00

Cancel

Save and Finish Later

Previous

Next

mn

DEPARTMENT OF REVENUE

MN e-Services

15-Jan-2025

PIZZA CORP

Sales and Use Tax - Return

\$3,258.00

Projected Amount Due

31-Dec-2024

Sales & Use Tax

1130382

PIZZA CORP

Sales and Use Tax - Return

Import

Single Location

Return Summary

Payment Information

Projected amount due is \$3,258.00. Would you like to make your payment now?

Yes

No

Cancel

Save and Finish Later

Previous

Next

mn

DEPARTMENT OF REVENUE

Contact Us

Taxpayer Rights

Privacy & Security

Use of Information

Link Policy

PIZZA CORP

Sales and Use Tax - Return

\$3,258.00

Projected Amount Due

31-Dec-2024

Sales & Use Tax

1130382

PIZZA CORP

Sales and Use Tax - Return

Import

Single Location

Return Summary

Payment Information

Projected amount due is \$3,258.00. Would you like to make your payment now?

Yes

No

If this is the first payment you are making using e-Services and you have a debit filter on your account, inform your bank that our ACH Company ID is 3416007162.

Bank Information

we'll confirm for this transaction be transmitted to or received from a financial agency located outside the territorial jurisdiction of the United States?

Required

Payment Information

Payment Date

15-Jan-2025

Payment Amount

\$3,258.00

Confirm Payment Amount

Required

Cancel

Save and Finish Later

Previous

Next

32

Projected amount due is \$3,258.00. Would you like to make your payment now?

If this is the first payment you are making using e-Services and you have a debit filter on your account, inform your bank that our ACH Company ID is M16007163.

Bank Information

With Paying for this transaction be transmitted to or received from a financial agency located outside the territorial jurisdiction of the United States?

No

Routing Number
263479922

Bank Name
UPEA FEDERAL CREDIT UNION

Account Number
1234567

Confirm Account Number
1234567

Bank Account Type
☒ Checking
☐ Savings

Save as default for future use
No

Pay to

Payment Information

Payment Date
15-Jan-2025

Payment Amount
\$3,258.00

Confirm Payment Amount
\$3,258.00

mn DEPARTMENT OF REVENUE

Home MN e-Services 15-Jan-2025

PIZZA CORP

Sales and Use Tax - Return **\$3,258.00**
31-Dec-2024 Sales & Use Tax 1158380

PIZZA CORP

Sales and Use Tax - Return

Project Single Payment Return Summary Payment Information Submission Summary

Projected Amount Due

Tax	\$3,258.00
Deposits and Credits	\$0.00
Projected Penalty	\$0.00
Projected Interest	\$0.00
Projected Amount Due	\$3,258.00

Payment Information

15-Jan-2025 Payment	\$3,258.00
Projected Balance	\$0.00

PIZZA CORP

Confirmation

Sales and Use Tax - Return Submitted

Thank you, your request has been submitted. Please allow 3 business days for your return to appear online. Please allow 3 business days from 15-Jan-2025 for your payment to appear online. You can check on and/or amend this request until 3:00 p.m. Central Time.

Confirmation Summary

Submitted Date and Time	15-Jan-2025 0:00:13 PM
Legal Name	PIZZA CORP
Federal Employer ID	50-0090312
User Who Submitted	anonymous
Type of Request Submitted	Return and payment request
Account Name	PIZZA CORP
Minnesota ID	1158380

Details Summary

Return Confirmation Number	0783-772-032
Account Type	Sales & Use Tax
Filing Period	31-Dec-2024
Projected Amount/Credit Due	\$3,258.00

Payment Summary

Account Type	Sales & Use Tax
Filing Period	31-Dec-2024
Payment Amount	\$3,258.00
Payment Date	15-Jan-2025
Bank Name	UPEA FEDERAL CREDIT UNION
Bank Account Number	1158380

Contact Us
If you need further assistance, contact our Sales and Use Tax Division at 651-296-6181, (toll-free) 800-657-3777, or (email) SalesUseTax@state.mn.us. Business hours are Monday through Friday 8:00 a.m. to 4:00 p.m. Central Time.

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 officers

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





Resources to Answer Your Questions

Are you looking for additional resources?



Visit our website at revenue.state.mn.us

Sales and Use Tax Contact Information

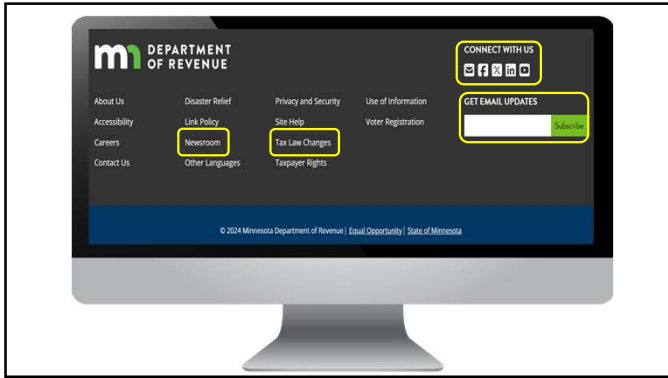
- Sales taxability questions
Email: salesuse.tech@state.mn.us
- Sales and Use Tax account questions
Email: salesuse.tax@state.mn.us
- Telephone assistance
Phone: 651-296-6181 or 1-800-657-3777 (toll free)



Other Division Contact Information

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





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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

Thank you!

Permission of the Minnesota Department of Revenue must be secured before exhibiting, reproducing, distributing or making any other use of any part of this presentation.

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