Memo to file

Subject: Minnesota tax exemption

Date: June 14, 2017

Per the letter from Minnesota’s department of Revenue/Sales and Use Tax Division, NJIT is tax exempt in Minnesota as a State or local government from another state. This exemption still requires taxes to be paid on the following goods and services purchased in Minnesota:

- Purchase of lodging, prepared food, candy, soft drinks, and alcoholic beverages
- Leases of motor vehicles
- Purchases of motor vehicles
- Construction materials and supplies purchased by a contractor or subcontractor under a lump-sum contract
- Purchases of construction materials for buildings or facilities which are not principally used by the local government
- Purchases subject to other taxes, such as solid waste management tax or petroleum tax
- Purchases made by an employee that are reimbursed by the local government

To receive exemption on allowable transactions, a completed ST3 “Minnesota Revenue- Certificate of Exemption” form must be provided to the seller. This form is attached.
**Certificate of Exemption**

**Purchaser:** Complete this certificate and give it to the seller.

**Seller:** If this certificate is not fully 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, and remains in force as long as the purchaser continues making purchases, or until otherwise cancelled by the purchaser.

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

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

<table>
<thead>
<tr>
<th>Exempt entity name</th>
<th>Project description</th>
</tr>
</thead>
</table>

**Name of purchaser**

New Jersey Institute of Technology

**Business address**

<table>
<thead>
<tr>
<th>University Heights</th>
<th>Newark</th>
<th>State</th>
<th>Zip code</th>
</tr>
</thead>
</table>

If no tax ID number, enter one of the following:

- FEIN: 22-6000910

**Name of seller from whom you are purchasing, leasing or renting**

<table>
<thead>
<tr>
<th>Seller’s address</th>
<th>City</th>
<th>State</th>
<th>Zip code</th>
</tr>
</thead>
</table>

**Type of business.**

- 01 Accommodation and food services
- 02 Agricultural, forestry, fishing, hunting
- 03 Construction
- 04 Finance and insurance
- 05 Information, publishing and communications
- 06 Manufacturing
- 07 Mining
- 08 Real estate
- 09 Rental and leasing
- 10 Retail trade
- 11 Transportation and warehousing
- 12 Utilities
- 13 Wholesale trade
- 14 Business services
- 15 Professional services
- 16 Education and health care services
- 17 Nonprofit organization
- 18 Government
- 19 Not a business (explain)
- 20 Other (explain) X

**Reason for exemption.**

- A Federal government (department)
- B Specific government exemption (from list on back) State or Local government Agency from another State
- C Tribal government (name)
- D Foreign diplomat
- E Charitable organization
- F Educational organization
- G Religious organization
- H Resale
- I Capital Equipment
- J Agricultural production
- K Industrial production/manufacturing
- L Direct pay authorization
- M Multiple points of use (services, digital goods, or computer software delivered electronically)
- N Direct mail
- O Other (enter number from back page)
- P Percentage exemption
  - Advertising (enter percentage)%
  - Utilities (enter percentage)%
  - Electricity (enter percentage)%

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined $100 under Minnesota law for each transaction for which the certificate is used.)

**Sign here**

Brian J. Kirkpatrick
AVP Acct&Treas Mgmt

Rev. 10/16

Forms and fact sheets are available on our website at www.revenue.state.mn.us