ST-5

Resale Exemption Certificate

Purchaser: Complete this certificate and give it to the seller. Seller: Keep this certificate as a part of your records. Incomplete certificates cannot be accepted in good faith.

	Name of authorized purchaser		MN tax ID number (if	no number, state reason)
Print or Type	Name of purchaser's business			Check one:
	Business address	City	State Zip code	Single purchase certificate
	Name of seller from whom you are purchasing, leasing or renting merchandise			Blanket certificate* * If blanket certificate Is checked, this certificate continues in force until
	Address	City	State Zip code	canceled by the purchaser.
Purchase Information	To qualify for exemption, you must resell, lease or rent the merchandise purchased. If, while holding the merchandise for sale, lease or rental, you use the merchandise for any purpose other than retention, demonstration or display, you are required to report and pay the tax on the purchase price of the merchandise. Give a brief description of the items you sell, lease or rent in your normal course of business. Describe the merchandise purchased for resale.			
Contractor- retailers only	Are you a contractor-retailer primarily en		Yes No	
	By checking yes, you agree to the following statement: I hereby certify that I am a contractor-retailer engaged in retail sales, construction, alteration, repair or Improvement of real property and that I am reporting and will pay my sales and use tax liability directly to the commissioner of Revenue.			
Sign here	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 merchandise 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	Signature of authorized purchaser		Title	Date

If you have questions, call the MN Department of Revenue at (612) 296-6181 or toll-free 1-800-657-3777. TDD users: Contact the department through the MN Relay Service. Call (612) 297-5353 or 1-800-627-3529; ask for (612) 296-6181.