



# Application for Nonprofit Exempt Status—Sales Tax

Read instructions on back before completing this form.

<b>Print or type</b>	Name of organization _____			
	Mailing address _____			
	City _____	State _____	Zip code _____	Daytime phone _____
				(    )

<b>Information about the organization</b>	Check type of organization. See instructions on back for information on what you need to include with your application.	
	<input type="checkbox"/>	Church
	<input type="checkbox"/>	Parent-teacher or parent-teacher-student association (PTA, PTSA, PTO, etc.)
	<input type="checkbox"/>	Scout troop, Scout pack, 4-H club or Camp Fire organization. Enter your city _____
	<input type="checkbox"/>	Nonprofit private school, college or university
	<input type="checkbox"/>	Hospital (federal, county, city or nonprofit)
	<input type="checkbox"/>	Youth organization (YMCA, YWCA, youth athletic club, etc.)
	<input type="checkbox"/>	Senior citizen group
	<input type="checkbox"/>	Other. List the organization's usual public activities. See instructions for requirements.
	Are donations to your organization deductible for Minnesota and federal income tax purposes? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
Does your organization make ongoing retail sales of taxable items? See instructions . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
If you already have a Minnesota tax ID number, enter the number here _____		

<b>Principal officers</b>	List names of principal officers and the office held by each.	
	Name _____	Title _____
	Name _____	Title _____
	Name _____	Title _____

<b>Sign here</b>	<i>I certify that the above statements are correct to the best of my knowledge and belief, that accompanying documents are true copies of original documents and that I am authorized to sign this application.</i>		
	Signature _____	Title _____	Date _____

Mail this application and required attachments to: Minnesota Revenue, Mail Station 6330, St. Paul, MN 55146-6330

# Instructions for Form ST16

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Under Minnesota law, some nonprofit groups may purchase certain kinds of items without paying sales tax. These groups must have an exempt status number to use on Form ST3, Certificate of Exemption, in order to make tax-free purchases. The certificate is good only for *purchases* made by the nonprofit group; *it does not allow the group to sell items without collecting sales tax.*

Not all nonprofit groups are eligible for exempt status. Read the list below to determine if your group is eligible, and if you should use this application.

Use this application if your group is:

- Organized and operated exclusively for charitable, religious or educational purposes; or
- A senior citizen group that is organized for pleasure, recreation or other non-profit purpose. The group must limit membership to those who are age 55 years or older or are physically disabled.

Do not use this application if your group is a:

- Chamber of commerce, firemen's relief association, fraternity or sorority, housing project, Knights of Columbus post, lake improvement association, Lions Club, prayer society, snowmobile trail association, sports club for adults, or trade association. These nonprofit groups have never qualified for Minnesota sales tax exemption.
- Veterans' organization or auxiliary.
- Federal government agency. Federal agencies are automatically exempt from sales tax when making direct purchases; they do not need an exemption certificate. A purchase order or payment voucher to the vendor showing that the purchaser is a federal agency is sufficient. (Most state and local government agencies are not exempt.)

## Completing this form

### Name and address

Enter the name of your organization, your mailing address, and daytime phone number. If the organization does not have an official phone number, enter the daytime phone number of the person signing the application.

### Type of organization

You must provide the information and documents listed below for your type of organization. Send the requested material with your application.

**Churches:** New churches must attach a complete "church directory" newspaper page showing the church listing, or a photocopy of the IRS exemption letter.

**Scouting associations, etc.:** On the front of this form, enter the city in which the pack or troop is located.

**Nonprofit private schools, colleges, universities, hospitals, and youth organizations:** Enclose a copy of the articles of incorporation or other written document by which your organization was created.

**Senior citizen groups:** Enclose a copy of the articles of incorporation or constitution, and bylaws. The articles or constitution must include a dissolution provision, and the bylaws should show that the membership is limited to senior citizens who are age 55 years or older or are under 55 years of age but physically disabled.

**Other organizations not listed above** (except parent-teacher and parent-teacher-student associations): Enclose a copy of the articles of incorporation, a copy of your federal letter granting exemption from income tax, if any, and an income and expense statement for your last accounting period.

## Are donations deductible?

Your Minnesota or federal letter granting exemption from income tax will state if donations to your organization are or are not deductible for income tax purposes. If the answer is "no," send us a copy of your IRS denial and/or an explanation of your income tax exemption status.

## Do you make ongoing retail sales?

If your organization makes retail sales, you may need a Minnesota tax ID number. To apply for one, call 651-282-5225. TTY: Call 711 for Minnesota Relay.

When you call, you will be asked to provide information about the organization so that an ID number can be issued over the phone. If additional information is necessary, you will be sent forms to complete and return.

If you already have a Minnesota tax ID number, enter the number on the front.

## Information and assistance

If you need help completing this application or have questions, call 651-296-6181. TTY: Call 711 for Minnesota Relay.

Sales and use tax forms, fact sheets and other information is available on our website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us).

We'll provide this information in other formats upon request to persons with disabilities.