

# MINNESOTA · REVENUE

March 4, 2016

Letter ID: L1445956672

CAROL ENGEBRESTON BYRNE  
GLOBAL MINNESOTA  
1901 UNIVERSITY AVE SE  
MINNEAPOLIS MN 55414-2025

Dear Carol Engebreston Byrne:

Your organization's exempt status number is 23734.

A fully completed Certificate of Exemption must be given to each seller when you purchase, lease, or rent tangible personal property or services for use in your nonprofit functions. Your exempt status number should be entered on the Certificate of Exemption, Form ST3.

This exemption does not apply to purchases of prepared food, soft drinks, candy, alcoholic beverages, lodging, waste collection and disposal services, or to purchases or leases of motor vehicles. Purchases or leases of qualifying motor vehicles are exempt if the vehicles are used primarily to transport goods or people, other than employees, as part of the organization's charitable, religious, or educational functions. Qualifying vehicles are those defined in Minnesota Statutes, section 168.011, as a truck, bus, or passenger automobile that is designed and used for carrying more than nine people.

Your exempt status number may not be used by a building contractor to obtain exemption for materials purchased under a lump sum construction project covering both labor and materials for the construction, alteration, or repair of your building or other real property you may own.

Your application for nonprofit exempt status for Minnesota sales and use tax was approved based on current facts and circumstances regarding your organization and laws in effect at the time of approval. Different circumstances, statutory changes, or subsequent court decisions could affect your nonprofit exempt status. If your sources of support, character, or method of operation change, you must let us know so we can consider the effect of the change on your status. Also, please inform us of all changes in your legal name or address.

If your organization makes ongoing taxable retail sales, you are required to obtain a Minnesota tax identification number and to collect and remit the sales tax. When you purchase items for resale, you should give your supplier a fully completed Form ST3 claiming the resale exemption.

For more information on your exemption or on Minnesota sales tax, please write us at the address below or call us at (651) 296-6181.

Sales and Use Tax Division  
Mail Station 6330  
Saint Paul, MN 55146-6330  
An equal opportunity employer  
[www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Tel: 651-296-6181  
Fax: 651-556-3102  
TTY: Call 711 for Minnesota Relay  
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