

Operator Certificate of Compliance

ST-19

Read the information on the back before completing this certificate.

Person selling at event: Complete this certificate and give it to the operator/organizer of the event.

Operator/organizer of event: Keep this certificate for your records.

Do not send this form to the Department of Revenue.

Print or type	Name of business selling or exhibiting at event		Minnesota tax ID number	
	Seller's complete address		City	State Zip code
	Name of person or group organizing event			
	Art of the Lakes			
	Name and location of event			
RailRoad Park, Battle Lake, MN				
Date(s) of event				
August 11, 2018				

Merchandise sold	Describe the type of merchandise you plan to sell.

Sales tax exemption information	Complete this section if you are not required to have a Minnesota tax ID number.
	<input type="checkbox"/> I am selling only nontaxable items.
	<input type="checkbox"/> I am not making any sales at the event.
	<input type="checkbox"/> I participate in a direct selling plan, selling for _____ (<i>name of company</i>), and the home office or top distributor has a Minnesota tax ID number and remits the sales tax on my behalf.
	<input type="checkbox"/> This is a nonprofit organization that meets the exemption requirements described below:
_____ Candy sold for fund-raising purposes by a nonprofit organization that provides educational and social activities for young people primarily aged 18 and under (<i>MS 297A.25, subd. 2[1]</i>).	
_____ Youth or senior citizen group with fund-raising receipts of \$10,000 or less per year (<i>MS 297A.256, subd. 1[a] and [b]</i>).	
_____ A nonprofit organization that meets all the criteria set forth in MS 297A.256, subd. 1(c) (<i>see reverse side</i>).	

Sign here	<i>I declare that the information on this certificate is true and correct to the best of my knowledge and belief and that I am authorized to sign this form.</i>	
	Signature of seller	Print name here
	Date	Daytime phone ()

PENALTY — Operators who do not have Form ST-19 or a similar written document from sellers can be fined a penalty of \$100 for each seller that is not in compliance for each day of the selling event.

Information for sellers and event operators

Operators/organizers of craft, antique, coin, stamp or comic book shows; flea markets; convention exhibit areas; or similar events are required by Minnesota law to get written evidence that persons who do business at the show or event have a valid Minnesota tax ID number.

If a seller is not required to have a Minnesota tax ID number, the seller must give the operator a written statement that items offered for sale are not subject to sales tax. All operators (including operators of community sponsored events and nonprofit organizations) must obtain written evidence from sellers.

Sales tax registration

To register for a Minnesota tax ID number, call (651) 282-5225 or 1-800-657-3605.

A registration application (Form ABR) is also available on our web site.

Information and assistance

If you have questions or want fact sheets on specific sales tax topics, call (651) 296-6181 or 1-800-657-3777.

Most sales tax forms and fact sheets are also available on our web site at www.taxes.state.mn.us.

For information related to sellers and event operators, see fact sheet #148, *Special Event Exhibitors*, and #149, *Operators of Selling Events*.

TTY users may contact the department through the Minnesota Relay Service at 1-800-627-3529.

We'll provide information in an alternative format upon request to persons with disabilities.

Nonprofit fund-raising – M.S. 297A.256, subd. 1(c)

An exemption is provided for certain fund-raising sales by nonprofit organizations. The nonprofit organization can be any nonprofit charitable, religious, educational, civic, fraternal, senior citizen, or veterans' group and any unit of government. Their sales are exempt if the following requirements are met:

1. The profits must be used exclusively for charitable, religious or educational purposes. No part of the net earnings of the organization can benefit a private individual.
2. The exemption is limited to no more than 24 selling days a year.
3. Separate accounting records must be kept for each fund-raising event, including all receipts and disbursements. All expenses must be documented.

Fund-raising events held on premises leased or occupied for more than five days but fewer than 30 days *do not* qualify for the exemption.