

# Operator Certificate of Compliance

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.**

<b>Print or type</b>	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 <b>Auto Restorers Car Club, Inc.</b>			
	Name and location of event <b>Car Show &amp; Swap Meet      Nicollet Co. Fairgrounds      St. Peter, MN 56082</b>			
Date(s) of event <b>Third Sunday of September</b>				

<b>Merchandise sold</b>	Describe the type of merchandise you plan to sell.

<b>Sales tax exemption information</b>	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 _____ (name of company), 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 fundraising purposes by a nonprofit organization that provides educational and social activities for young people primarily aged 18 and under (MS 297A.70, subd. 13[a][4]). _____ Youth or senior citizen group with fundraising receipts of \$10,000 or less per year (MS 297A.70, subd. 13[b][1]). _____ A nonprofit organization that meets all the criteria set forth in MS 297A.70, subd. 14.

<b>Sign here</b>	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.	
	Signature of seller	Print name here
	Date	Daytime phone ( )

**E-Mail Address** \_\_\_\_\_

**PENALTY** — Operators who do not have Form ST19 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.

Food Vendor # _____	In Door Swap # _____	Out Door Spaces _____
Check # _____		Paid \$ _____

# Information for sellers and event operators

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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.

A registration application (Form ABR) is also available on our website at **[www.taxes.state.mn.us](http://www.taxes.state.mn.us)**.

## **Information and assistance**

If you have questions or want fact sheets on specific sales-tax topics, call 651-296-6181. TTY: Call 711 for Minnesota Relay.

Most sales tax forms and fact sheets are also available on our website at **[www.taxes.state.mn.us](http://www.taxes.state.mn.us)**.

For information related to sellers and event operators, see Fact Sheet #148, *Special Event Exhibitors and Operators*.

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