

Attention: GW Departments

Re: Sales Tax Exempt Purchases in Minnesota

Please read the following instructions and explanations carefully:

In order to claim an exemption from sales tax on purchases in MN, a completed form ST3 must be given to the supplier at the time of purchase.

In addition, payment for the item and/or services must be made using university funds (ex. GW check or GW p-card). If payment is made using a personal credit card or check, you will have to pay sales tax on the item and/or services, even if later you will be reimbursed by the university.

The MN sales tax exemption does not apply to meals, lodging, most car purchases, leases, and rentals.

Note that GW sales tax exemptions cannot be used for personal purchases.

If you have any questions or concerns regarding MO sales tax exemption, please feel free to reach us at 571-553-8313 or email at [tax@gwu.edu](mailto:tax@gwu.edu).

Sincerely,

GW Tax Department

**Certificate of Exemption**

**Purchaser:** Complete this certificate and **give it to the seller.**

**Seller:** If this certificate is not completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked. This certificate remains in force as long as the purchaser continues making purchases or until otherwise cancelled by the purchaser.

Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_.

If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name \_\_\_\_\_ Project description \_\_\_\_\_

Name of Purchaser  
The George Washington University

Business Address City State ZIP code  
1918 F Street, NW Washington DC 20052

Purchaser's Tax ID Number State of Issue  
9798384 Minnesota

If no tax ID number, FEIN Driver's license number/State issued ID number  
Enter one of the following: State of Issue Number

Name of seller from whom you are purchasing, leasing, or renting

Seller's Address City State ZIP code

**Type of Business**

- 01 Accommodation and food services
- 02 Agricultural, forestry, fishing, hunting
- 03 Construction
- 04 Finance and insurance
- 05 Information, publishing and communications
- 06 Manufacturing
- 07 Mining
- 08 Real estate
- 09 Rental and leasing
- 10 Retail trade
- 11 Transportation and warehousing
- 12 Utilities
- 13 Wholesale trade
- 14 Business services
- 15 Professional services
- 16 Education and health-care services
- 17 Nonprofit organization
- 18 Government
- 19 Not a business (explain) \_\_\_\_\_
- 20 Other (explain) \_\_\_\_\_

**Reason for Exemption**

- A Federal government (department) \_\_\_\_\_
- B Specific government exemption (from list on back) \_\_\_\_\_
- C Tribal government (name) \_\_\_\_\_
- D Foreign diplomat # \_\_\_\_\_
- E Charitable organization # \_\_\_\_\_
- F Educational organization # \_\_\_\_\_
- G Religious organization # \_\_\_\_\_
- H Resale
- I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)
- J Agricultural production
- K Industrial production/manufacturing
- L Direct pay authorization
- M Multiple points of use (services, digital goods, or computer software delivered electronically)
- N Direct mail
- O Other (enter number from back page) \_\_\_\_\_
- P Percentage exemption
  - Advertising (enter percentage) \_\_\_\_\_%
  - Utilities (enter percentage) \_\_\_\_\_%
  - Electricity (enter percentage) \_\_\_\_\_%

*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 items or services 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.)*

Signature of Authorized Purchaser Print Name Here Title Date