

# Resale Exemption Certificate

ST-5

**Purchaser:** Complete this certificate and give it to the seller. **Seller:** Keep this certificate as a part of your records. Incomplete certificates cannot be accepted in good faith.

Print or type

Name of authorized purchaser	MN tax ID number (if no number, state reason)
Name of purchaser's business	
Business address	City State Zip code
Name of seller from whom you are purchasing, leasing or renting merchandise	
Address	City State Zip code

**Check one:**

Single purchase certificate

Blanket certificate\*

\*If blanket certificate is checked, this certificate continues in force until cancelled by the purchaser.

Purchase information

To qualify for exemption, you must resell, lease or rent the merchandise purchased. If, while holding the merchandise for sale, lease or rental, you use the merchandise for any purpose other than retention, demonstration or display, you are required to report and pay the tax on the purchase price of the merchandise.

Give a brief description of the items you sell, lease or rent in your normal course of business. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Describe the merchandise purchased for resale. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Contractor-retailers only

Are you a contractor-retailer primarily engaged in retail sales?  Yes  No

By checking yes, you agree to the following statement:

*I hereby certify that I am a contractor-retailer engaged in retail sales, construction, alteration, repair or improvement of real property and that I am reporting and will pay my sales and use tax liability directly to the commissioner of Revenue.*

Sign here

*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 merchandise 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 \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

If you have questions, call the MN Department of Revenue at (612) 296-6181 or toll-free 1-800-657-3777.  
 TDD users: Contact the department through the MN Relay Service. Call (612) 297-5353 or 1-800-627-3529; ask for (612) 296-6181.