



Form ST3, 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

Minnesota State Colleges and Universities - Lake Superior College

Business Address

30 7th Street East, Suite 350

City

St. Paul

State

MN

ZIP code

55101

Purchaser's Tax ID Number

State of Issue

If no tax ID number,

Enter one of the following:

FEIN

41-1687554

Driver's license number/State issued ID number

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

Reason for Exemption (See Instructions)

- | | |
|---|--|
| ☐ A Federal government (department) _____ | ☐ J Agricultural production |
| ☐ B Specific government exemption _____ | ☐ K Industrial production/manufacturing |
| ☐ C Tribal government (name) _____ | ☐ L Direct pay authorization |
| ☐ D Foreign diplomat # _____ | ☐ M Multiple points of use (services, digital goods, or computer software delivered electronically) |
| ☐ E Charitable organization # _____ | ☐ N Direct mail |
| ☒ F Educational organization # 1746999 | ☐ O Other (enter number from instructions) _____ |
| ☐ G Religious organization # _____ | ☐ P Percentage exemption |
| ☐ H Resale | ☐ Advertising (enter percentage) _____% |
| ☐ I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project) | ☐ 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

Steve Gednalske

Title

Tax Director

Date

1/2/2026