



July 31, 2025

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Letter ID: L0925952352

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THE UNIVERSITY OF THE SOUTH
735 UNIVERSITY AVE
SEWANEE TN 37383-2000

Your Nonprofit Sales and Use Tax Exempt Status is approved

The Minnesota Department of Revenue approved your application for Minnesota Nonprofit Sales and Use Tax – Exempt Status. Your Minnesota Tax ID Number is 1159983.

How do I use the Nonprofit Sales and Use Tax Exempt Status?

When you purchase, lease, or rent tangible personal property or services for use in your nonprofit business or for resale, give your supplier a completed Form ST3, Certificate of Exemption. Use your seven-digit Minnesota Tax ID Number on the form. You can get Form ST3 on our website. Go to www.revenue.state.mn.us and type **ST3** into the Search box.

You **cannot** purchase the following items exempt from tax with your Nonprofit Sales and Use Tax Exempt Status:

- Prepared food, soft drinks, candy, alcoholic beverages, and catered food
- Lodging
- Waste collection and disposal services
- Most motor vehicle purchases, leases, and rentals (including the 6.2 percent car rental tax and 5 percent rental fee)
- Gambling equipment and supplies

A contractor may not use your nonprofit exempt status authorization to purchase materials exempt from sales tax to use in a lump-sum contract.

What if I make taxable sales?

If you make taxable retail sales, you must register to collect and remit sales tax unless the state's fundraising exemption applies or the sales are exempt for other reasons.

What if I have questions?

If you have questions please contact us.

Sales and Use Tax Division
Phone: 651-296-6181 or 1-800-657-3777 (toll-free)
Email: nonprofit.exemptstatus@state.mn.us

Enclosure: Filing Confirmation Letter