DEPARTMENT OF REVENUE

ST19

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.

Print or Type

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
Donnie Smith Bike Show

Name and Location of Event
ST Paul River Centre ST Paul MN

Date(s) of Event
April 3-4 2027

Merchandise Sold

Describe the type of merchandise you plan to sell.

Sales Tax Exemption Information

Complete this section if you are not required to have a Minnesota tax ID number.

☐ I am selling only nontaxable items.

☐ I am not making any sales at the event.

☐ 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.

☐ 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 up to $20,000 per year ($10,000 or less before January 1, 2015)*(MS 297A.70, subd. 13[b][1]).*
- ☐ A nonprofit organization that meets all the criteria set forth in MS 297A.70, subd. 14.

Sign Here

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

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.

Information for Sellers and Event Operators

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.

Certain individual sellers are not required to register to collect sales tax if they qualify for the isolated and occasional sales exemption. To qualify, all the following conditions must be met:

- The seller participates in only one event per calendar year that lasts no more than three days;
- The seller makes sales of $500 or less during the calendar year; and
- The seller provides a written statement to that effect, and includes the seller's name, address and telephone number.

This isolated and occasional sales provision applies to individuals only. It does not apply to businesses.

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.revenue.state.mn.us**.

Information and Assistance

If you have questions or want fact sheets on specific sales tax topics, call 651-296-6181.

Most sales tax forms and fact sheets are also available on our website at **www.revenue.state.mn.us**.

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

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