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

Name and Location of Event

Date(s) of Event

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.