



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

City of Duluth

Business Address
411 West First Street; Ste 120

City
Duluth

State
MN

ZIP code
55802

Purchaser's Tax ID Number
8021696

State of Issue
Minnesota

If no tax ID number, FEIN Driver's license number/State issued ID number
Enter one of the following: 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
 02 Agricultural, forestry, fishing, hunting
 03 Construction
 04 Finance and insurance
 05 Information, publishing and communications
 06 Manufacturing
 07 Mining
 08 Real estate
 09 Rental and leasing
 10 Retail trade

11 Transportation and warehousing
 12 Utilities
 13 Wholesale trade
 14 Business services
 15 Professional services
 16 Education and health-care services
 17 Nonprofit organization
 18 Government
 19 Not a business (explain) _____
 20 Other (explain) _____

Reason for Exemption (See Instructions)

A Federal government (department) _____
 B Specific government exemption
Local Government Exemption
 C Tribal government (name) _____
 D Foreign diplomat # _____
 E Charitable organization # _____
 F Educational organization # _____
 G Religious organization # _____
 H Resale
 I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project) _____

J Agricultural production
 K Industrial production/manufacturing
 L Direct pay authorization
 M Multiple points of use (services, digital goods, or computer software delivered electronically)
 N Direct mail
 O Other (enter number from instructions) _____
 P Percentage exemption
 Advertising (enter percentage) _____ %
 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

Juanita Salinas

Title

Date

Finance Direc: 1/1/2026