



All 2024 licensed vendors must complete, sign and submit the ST19 form as part of the licensing process.

Additional Tax ID Information

Do I need a Minnesota Tax ID Number?

You must have a Minnesota Tax ID Number before participating at the Minnesota State Fair if you or your business:

- Sell any taxable goods or services at the fair
- Hires anyone to work at the fair, including family or friends
- Pays nonresident entertainers to perform at the fair
- Must file a Minnesota income tax return

How to apply for a Minnesota Tax ID Number

You can register for a Minnesota Tax ID Number:

- Online – visit www.revenue.state.mn.us and type register your business into the search box
- By phone – call 651-282-5225 or 1-800-657-3605 and press 2
- By mail – download form ABR (*Application for Business Registration*) from the website www.revenue.state.mn.us or write to: Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421

All people or businesses at the State Fair, including nonprofit groups, must collect and remit sales tax when they:

- Sell taxable goods or services at the fair
- Take orders to mail taxable products into Minnesota after the fair or after they leave the state

Please upload the completed form to your vendor portal
or email to sales@mnstatefair.org.



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.
	<input type="checkbox"/> I am selling only nontaxable items.
	<input type="checkbox"/> I am not making any sales at the event.
	<input type="checkbox"/> 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
	<input type="checkbox"/> a nonprofit organization that meets the exemption requirements described below:
	<p>_____ 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]).</p> <p>_____ 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]).</p> <p>_____ A nonprofit organization that meets all the criteria set forth in MS 297A.70, subd. 14.</p>

Sign Here	<i>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.</i>	
	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.