

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.

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.taxes.state.mn.us.

Information and assistance

If you have questions or want fact sheets on specific sales-tax topics, call 651-296-6181. TTY: Call 711 for Minnesota Relay.

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

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

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

Occasional Sales Provisions applicable

The law allows a seller at a flea market or other similar event (i.e. craft show) to qualify for the isolated and occasional sales exemption if all of the following are 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.

Currently, the organizer of a flea market or similar event must obtain a Certificate of Compliance (Form ST-19), from sellers who indicate that they are not required to collect and remit sales tax on sales made at the event. Note: this form is on the back of the registration form and should be completed by each crafter. If you collect and remit sales tax, you only need to complete the top 2 sections. If you are exempt from collecting sales tax, please fill out the exemption section in addition.

For purposes of this law change, an organizer can accept a written statement from sellers who make isolated or occasional sales indicating that they meet the above-mentioned criteria. If this applies to your craft booth, you should provide a written statement as indicated above in lieu of the Form ST-19.

(The isolated and occasional sale provision for businesses does not apply at these events.) Effective for selling events occurring after June 15, 2005.