



Special Olympics Minnesota **Finance Guide**



TABLE OF CONTENTS

SOMN Finance Staff	3
SOMN Finance Overview	4
Finance Chair Responsibilities	5
Centralized Accounting Log In Procedures	6
Centralized Accounting Website	7
Online Forms	8
Main Account	8
All Revenue	8
Past Revenue	8
Past Expenses	8
Revenue Form	8
Expense Form	9
Expense Reimbursement	9
Paying Vendor Directly	9
Cash Advances	9
Cash Advance Procedure	9
No Check Required	9
Mileage Reimbursement	10
Forms for Downloading	10
Fees Overview	11
In-Kind Donations	11
Gift Certificates/Cards and Non-Monetary Gifts	12
Certificate of Exemption	13
Frequently Asked Questions	14-15
Appendix	16



Special Olympics Minnesota Finance Guide

The Finance Guide provides basic assistance and direction for any volunteer who undertakes financial work on behalf of their Area or local delegation. It also explains Special Olympics Minnesota (SOMN) Centralized Accounting and how it should be utilized. Please acquaint yourself with the information in this guide. In using this guide, please utilize the SOMN staff as resources.

SOMN FINANCE STAFF

Vice President of Finance	Melissa Holmes melissa.holmes@somn.org 763.270.7129 800.783.7732, ext. 129	Centralized Accounting, approval of cash advances, annual audit
Accountant	Ashley Skrzypek ashley.skrzypek@somn.org 763.270.7123 800.783.7732, ext. 123	Centralized Accounting, accounts payable, check requests, vendor invoices, set up and changes to: Delegations, Heads of Delegation, and Finance Chairs for Centralized Accounting.
Database Manager	Nancy Paradeise nancy.paradeise@somn.org 763.270.7124 800.783.7732, ext. 124	Deposits, donations (check, cash and credit cards), matching funds and in-kind receipts

SOMN FINANCE OVERVIEW

Centralized Accounting was implemented to comply with a number of governing bodies, including: the accreditation requirements of Special Olympics, Inc., Federal IRS and State of Minnesota tax reporting requirements for tax-exempt organizations and the visibility of the Charities Review Council. Centralized Accounting requires all delegations to process all of their financial activity through the SOMN State Office. This provides the structure to meet the reporting requirements of the organization. Failure to follow these procedures could result in losing SOMN's certification for tax-exempt status and could subject the organization to monetary penalties.

Centralized Accounting must be maintained to ensure that all contributions and expenditures are processed through the individual delegation's centralized account. Delegations are not allowed to have or maintain any banking or credit relations under SOMN's name or tax EIN.

The responsibility for ensuring that your Area or local delegation is adhering to the established policies and procedures rests with the Head of Delegation (HOD) and the Finance Chair. Their actions will be monitored by the SOMN Program Managers and Associates and the Finance Department. Any questions or problems should be directed to the Finance Department (see page 3).

Please note that SOMN does not pay interest on Centralized Account balances. There are a number of reasons for this decision, all of which relate to the fact that the State Office covers a significant number of costs and fees that are not passed on to local delegations. Approximately 70 percent of expenses incurred at the State Office are for the programs and events offered for the Areas and local delegations. In addition, the State Office manages the Centralized Accounts and bears the burden of the annual financial audit, as well as the legal burden of maintaining accreditation and nonprofit, tax-exempt status.

FINANCE CHAIR RESPONSIBILITIES

Each Area and local delegation should appoint a Finance Chair who is responsible for administering their Centralized Account activities. The appointment of the Finance Chair should be determined through discussions with the responsible Program Manager and/or Associate and the Area and local delegation volunteers. If a Finance Chair is not immediately available, it will be the responsibility of the Program Manager or HOD to fulfill the responsibilities until one has been selected.

For internal control purposes, the Head of Delegation (HOD) should not be the same person as the Finance Chair. This may not be possible for smaller delegations and the Program Manager may authorize otherwise.

Once a new Finance Chair has been selected, the first action is for the Area or local delegation to complete a Financial Responsibility Form, included in the appendix or available to download at www.somn.org (click on Resources > Financial Resources > Financial Responsibility Forms). The form should be approved and then submitted to the State Office Finance department. A Centralized Account will then be established for the Area or local delegation and they will be provided a notification of the account setup which will include a username and password to access the account. It is the responsibility of the Finance Chair to become familiar with all of the Centralized Accounting procedures. Any changes that occur, with regard to the Finance Chair or the Finance Chair's contact information, should be submitted to the State Office Finance Department using an updated Financial Responsibility Form.

CENTRALIZED ACCOUNTING LOG IN PROCEDURES

A username and password is required to log on to the SOMN Centralized Accounting website and is assigned to the Finance Chair by the State Office. To log on to Centralized Accounting, follow the instructions below:

- Using any Web browser, navigate to www.somn.org
- On the top of the page, click “Resources”
- Under “Resources,” click on “Centralized Accounting Login”
- Log in with your username in uppercase letters and the password in lowercase letters. Contact the State Office if assistance is required.
- Click the “Log in” button
- The Centralized Accounting page provides a detailed activity report including the individual donations and expenses for the Area/delegation.

CENTRALIZED ACCOUNTING WEBSITE

The Centralized Accounting Website provides the detail for the team's expense submissions and revenue deposits, including the ending account balance. Revenue and expenses are submitted by the delegation to the State Office and are entered into the Area/delegation's Centralized Account. This activity is uploaded to SOMN's website and is displayed on the main page of the Centralized Accounting website. It is important to note that this upload is not an automatic update. Updates are made at the end of each week to ensure the Centralized Account is up to date for the weekend.

The right hand side of the website shows all of the online forms that are used in the Centralized Accounting website. These forms are used to view the Area/delegation's past activity in their Centralized Account and to submit requests to the State Office. On the following page you will find a list of all of the online forms and a brief description of how they are used or what information can be found in each form.

Below are the requirements for submitting check requests and expense reimbursement requests to ensure timely processing and payment:

- Appropriate Check Request/Expense Reimbursement Request must be completed in full.
- Original receipts and invoices must be attached.
- The forms must be mailed or emailed to the State Office with corresponding receipt detail.
- Forms must be approved by Finance Chair.
- Requests must be submitted in a timely manner.

Checks are cut once a week on Wednesdays and are mailed out no later than Friday.

Payment Request Mailing Address:

Special Olympics Minnesota

Attn: Accounting

900 2nd Ave S, Suite 300

Minneapolis, MN 55402

ONLINE FORMS

- Main Account
- All Revenue
- Past Revenue
- Past Expenses
- Revenue Form
- Expense Form

Main Account

This is the first page you will see when you log in to the team account. This is where all Centralized Account Activity for the last 18 months is listed and where you can find the team's current Centralized Account balance.

All Revenue

This report lists all revenue for the delegation that has been received at the State Office and deposited into the team's Centralized Account, and this breaks down the revenue received by the individual(s) who donated the money and the date the money was received.

Past Revenue

This report lists all of the revenue reports that have been submitted online. This will show all reports that the team has generated online but does not mean the documents have reached the State Office yet and may not be reflected on the Centralized Account balance.

Past Expenses

This report lists all of the expense reports that have been submitted online. This will show all reports that the team has generated online but does not mean the documents have reached the State Office yet and may not be reflected on the Centralized Account balance.

Revenue Form

The Revenue Report form is used to record all contributions or donations for deposit into the Centralized Account. The source of the funds should be noted on the form. It is not necessary to endorse checks with a stamp or signature prior to submitting them to the State Office.

Expense Form

This form is used to reimburse expenses or request a cash advance. The type of request should be checked and the form completed with the appropriate approval(s) before submission to the State Office with attachments. The various types of expense reports are expense reimbursements, paying vendors directly, cash advances and no check required. These types of requests are explained on the following page.

Expense Reimbursement

Expense Reports are completed to request reimbursements for expenses incurred on behalf of the organization. This request must include an original receipt or invoice with the completed form. We are not able to reimburse for gas purchases except when the gas purchase is for a car rental. Please use the mileage reimbursement form if you would like to reimburse volunteers for travel expenses.

Paying Vendor Directly

Delegations may submit requests to pay vendors directly. The request should be completed in full with a copy of the original vendor invoice. The State Office will then process the payment and mail the payment directly to the vendor unless otherwise indicated.

Cash Advances

Cash Advances may be requested for use at an upcoming program or event. This type of payment method should only be used when no other payment method will work in the required timing. The delegation's ability to repay the advance will be reviewed as part of the approval process for this request. Submitting the Vendor invoice with a check request is a more efficient method to pay such expenses that does not require the submission of an additional form called "No Check Required".

Cash Advance Procedures

- Cash Advance requests are submitted on the Check Request form with the details of why the request is being made.
- The request should be submitted two weeks before the date it is needed. Advances are reviewed by the Vice President of Finance.

No Check Required

A No Check Required form should be submitted to clear the Cash Advance. The Expense Report should list the expenses incurred and include the original receipts and invoices. Any balance remaining from the original advance should be cleared by sending a check for the balance remaining to the State Office to be credited back to the delegation's Centralized Account.

Mileage Reimbursement

The Mileage Reimbursement form should be completed in full with the actual odometer readings. It is up to each individual delegation to determine if they are in a position to offer mileage reimbursement to volunteers as this reimbursement is expensed to the delegation's account. The rate of reimbursement for volunteers providing service to a charitable organization is \$0.14 a mile as set by IRS. This report can be found in the Other Forms section under Financial.

Area and local delegations are not able to reimburse for volunteer gas purchases and should use this mileage reimbursement form instead.

Forms for Downloading

Copies of all forms can be found on the SOMN websites for downloading and printing if desired. Paper copies of forms used by Financial Chairs can be found at <http://specialolympicsminnesota.org/resources/financial-resources/>. Other forms not specifically related to finances can be found at <http://specialolympicsminnesota.org/resources/all-forms/>.

FEES OVERVIEW

Competition and Games Fees

Fees may be charged when individuals from a delegation participate in competitions, trainings, conferences or other events hosted by SOMN. When these fees are charged, the money will be taken out of the responsible Area or local delegation's Centralized Account based on the registration information submitted by the delegation for the event.

Competition Fees

Competition Fees are charged to local delegations for their attendance at State Competitions hosted by SOMN.

Shared Revenue

Areas and delegations may have the opportunity to participate in some fundraising events and receive a portion of the amount raised. Examples include: participation in the Polar Plunge, selling raffle tickets to gaming events and selling merchandise (shirts or other items). Please contact your Program Manager or Associate to inquire about how to register for these types of Fundraising opportunities.

IN-KIND DONATIONS

Areas and delegations often receive donations of items and materials from vendors, sponsors and other organizations. These donations should be noted on an In-Kind Donation Receipt (see Appendix) with the donor's signature. These are tax deductible for the donor. Send a copy of the In-Kind Donation Receipt to the State Office to record the donation.

GIFT CERTIFICATES/CARDS AND NON-MONETARY GIFTS

Internal Revenue Service codes treat the provision of gift certificates and gift cards the same as a cash transaction and, therefore, as taxable. To comply with federal tax code, organizations providing gift certificates or cards of any value must withhold Medicare, Social Security and income taxes from the transaction and report the value of the gift certificate or card as income to the recipient on a form W-2.

In the case of organizations providing gift certificates or cards to volunteers, the IRS views such a transaction the same as if the volunteer were an employee, and the same regulations regarding tax withholding and reporting apply.

As such, SOMN encourages non-monetary gifts under \$25 in value for the purposes of recognizing volunteers' contributions and prohibits any monetary transactions, including the provision of gift certificates or gift cards.

Please direct any questions to the Vice President of Finance, Melissa Holmes, at 763.270.7129, or melissa.holmes@somn.org.

CERTIFICATE OF EXEMPTION

SOMN's Certificate of Exemption (ST3) exempts the organization from certain forms of sales tax within the State of Minnesota.

When making purchases on behalf of the organization, this form should be provided to the seller with the seller's name and address entered in the fields on the top third of the form.

SOMN's exemption from sales tax does not include:

- prepared food,
- soft drinks,
- candy,
- lodging and/or
- waste collection and disposal services and purchases or leases of motor vehicles (except for motor vehicles that are used primarily to transport goods or people, other than employees, as part of the organization's charitable functions).

Questions regarding the use of this form should be directed to the Vice President of Finance at 763.270.7129 or melissa.holmes@somn.org (see appendix for form).

FREQUENTLY ASKED QUESTIONS

Can I open a team account at a local bank?

No. This is due in part to the IRS and State of Minnesota guidelines that SOMN must follow. See page 4, SOMN Finance Overview for more information.

How do I get cash to the state office to be deposited into my team's account?

Please do NOT mail cash into the State Office. There are a few options for getting cash to the State Office without mailing it. One option is to have someone (such as the Finance Chair) deposit the money into their bank account and write a check for the full amount out to the State Office. Other options might be a Cashier's check from a local bank or a money order. In any situation, it is best to have two signers on the deposit form to verify the amount being deposited.

What can the money in the Centralized Account be used for?

Money in the Centralized Account should be used to directly benefit the athletes of the delegation while complying with SOMN rules and guidelines. Examples of inappropriate purchases would be alcohol or tobacco products. If you are unsure if an expense would be an appropriate use of team funds, please contact the Program Manager/Associate for your Area.

Who should I contact to find out if a particular purchase is something that would be an approved use of Special Olympics money?

If you are unsure if a particular purchase is an approved use of Special Olympics money, please contact your Area Program Manager/Associate.

Can people make donations directly to our delegation? How should they make the check out so we know it gets deposited directly into our delegation's account?

Yes, donors may give directly to a delegation of their choice. If the donor is sending the money to the State Office, please make sure to provide the team code or team name on the check. A better way to ensure the funds make it to a specific delegation is to have the Finance Chair collect the check(s) and complete a Revenue Report and send both items to the State Office together.

Can we purchase gifts for athletes,volunteers, coaches, or key sponsors?

At times it may be appropriate to purchase a small gift. Please contact your Program Manager/ Associate to determine if the expense is an appropriate use of team funds prior to purchase. Due to IRS guidelines, teams are not able to purchase any gift cards or non-monetary gifts over \$25 in value. See page 12 for additional information.

I submitted a deposit a week ago, but it is not showing up online. Why is this?

Deposits are processed daily and the Centralized Accounting website is updated weekly. The deposit may have missed the cut off to make it onto the website update for the week. If the deposit has not made it on the website after another week or if you are concerned regarding information on your team's Centralized Account, please contact a SOMN Finance Staff member. Please see page 3 for SOMN Finance staff contact information.

When I send in multiple checks at one time, do I have to list them individually on the Revenue Report Form?

Yes. To ensure that all information is accurately recorded, please list each check individually on the Revenue Report. See page 8 for more information regarding the Revenue Report and see the appendix for a copy of the form.

What is the process for charging/collecting Games Fees for State Competitions for my delegation?

Games fees are calculated based on the registration at the scratch deadline, and may differ from what shows up on the online registration website. Games Fees are taken out of the team's Centralized Account after the completion of the State Competition. A statement is sent to the delegation's HOD and Finance Chair when the fees are taken out detailing the breakdown of the fees. If the team has sufficient funds in their Centralized Account to pay for these fees, no other action is necessary. If there are insufficient funds in the account to cover the cost of the Games Fees, a deposit must be sent to the State office.

How do I get a Games Fee refund for athletes that did not make it to a State Competition?

For any refund requests, your HOD, Finance Chair or Head Coach must submit the Games Fees Credit Application within thirty days of the competition date. The application can be found on our website at: <http://specialolympicsminnesota.org/resources/all-forms/> under Administrative Forms.

APPENDIX

Financial Responsibility Form	17
Check Requests / Expense Reports	18
Mileage Reimbursement Report.....	19
Revenue Deposit Form	20
In-Kind Donation Receipt.....	21
501(C)3 Certificate.....	22
Certificate of Exemption (ST3)	23

FINANCIAL RESPONSIBILITY FORM

Area/Delegation Name: _____ Team Code: _____

Area/Delegation Manager: _____
Last First Middle Initial

Finance Chair: _____
Last First Middle Initial

Finance Chair Mailing Address: _____
Number Street Apt. #

City State Zip Code

Work Phone: (____) _____ Home Phone: (____) _____

Email Address: _____

Areas/Delegations fall under one of the two categories below. Please check the one that applies to your situation:

_____ 1. The Area/Delegation raises and expends funds under the name of Special Olympics. The Area/Delegation Finance Chair will comply with the Centralized Accounting policies as determined necessary by the State Office. All monies raised and expended in the name of Special Olympics will be documented according to accounting policies and procedures set by the State Office.

_____ 2. Three-year renewal noting that you have read and understand the Finance Guide.

The agreement has been fully explained to me, and I have read the provision set forth by Special Olympics Minnesota. I fully understand these provisions and will comply with each in the name of the Area/Delegation.

Area/Delegation Finance Chair Name (print)

Area/Delegation Finance Chair Signature Date

Area/Delegation Manager Name (print)

Area/Delegation Manager Signature Date

This form must be filled out and forwarded to the State Office whenever there is a change in Finance Chairs and must be approved by the Area/Head of Delegation.

MILEAGE REIMBURSEMENT FORM

*Area/Delegation Code: Request Date:

*Check should be made payable and mailed to:

Name:

Street Address:

PO Box, Suite Number:

City/State/Zip Code:

NOTE: A missing mailing address may delay the processing of this check.

Expense Breakdown Information:

*Travel Date	*Destination	*Activity/Event	*Beginning Odometer	*Ending Odometer	*Total Miles	*Total Dollars
__/__/__						
__/__/__						
__/__/__						
__/__/__						
__/__/__						
__/__/__						
__/__/__						
__/__/__						
__/__/__						

*Total Mileage Reimbursement Amount:

*Submitted by (must be signed): _____

*Authorized by (must be signed): _____

*Spaces marked with an asterisk must be completed before the check can be cut.

*By signing this document, you acknowledge that, to the best of your knowledge, the information on this report is true and accurate.

Cutoff for check requests is Tuesday at noon for CORRECTLY completed Check Request forms. Checks are cut on Wednesday and are mailed no later than Friday. Original receipts must be attached! No receipt = no reimbursement. Special Olympics Minnesota will not accept expense Reimbursement requests with any receipts more than 60 days old!

REVENUE DEPOSIT FORM

*Area/Delegation Code:

Submission Date:

*Submitted By:

*Check Date	*Check #	*Revenue Source	*Event	*Amount	Office Use
___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
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___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		

*Total Deposit Amount:

*Spaces marked with an asterisk must be completed before the check can be cut.

IN-KIND DONATION RECEIPT

*Area/Delegation Code:

Date:

Contributor:

Event:

Street Address:

City/State/Zip Code:

Quantity	Description	Unit Price	Total

SOMN Received By (please print): _____

*Contributor Signature: (must be signed): _____

*SOMN Representative Signature (must be signed): _____

* Our auditors require that all in-kind receipts be signed by the contributor. Please complete the above with a description of the in-kind donation, sign and date, and give one copy to the contributor and one copy to the Special Olympics Minnesota State Office.

501(C)3 CERTIFICATE

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **MAY 15 2009**

SPECIAL OLYMPICS MINNESOTA INC
100 WASHINGTON AVE S STE 550
MINNEAPOLIS MN 55401

Person to Contact:
David Slaughter#02-03346
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
41-1228157

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on June 16, 1999. We have updated our records to reflect the name change as indicated above.

Our records indicate that a determination letter was issued in June 1974 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

CERTIFICATE OF EXEMPTION

MINNESOTA • REVENUE

ST3

Certificate of Exemption

Purchaser: Complete this certificate and **give it to the seller.**

Seller: If this certificate is not fully 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, and 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 multiple purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name _____ Project description _____

Type or print	Name of purchaser SPECIAL OLYMPICS MINNESOTA			
	Business address 900 2ND AVE S, STE 300		City MINNEAPOLIS	State MN
	Purchaser's tax ID number 41-1228157		State of issue MINNESOTA	
	If no tax ID number, enter one of the following:	FEIN	Driver's license number/State issued ID number	
			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.

Type of business	<input type="checkbox"/> 01 Accommodation and food services	<input type="checkbox"/> 11 Transportation and warehousing
	<input type="checkbox"/> 02 Agricultural, forestry, fishing, hunting	<input type="checkbox"/> 12 Utilities
	<input type="checkbox"/> 03 Construction	<input type="checkbox"/> 13 Wholesale trade
	<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 14 Business services
	<input type="checkbox"/> 05 Information, publishing and communications	<input type="checkbox"/> 15 Professional services
	<input type="checkbox"/> 06 Manufacturing	<input type="checkbox"/> 16 Education and health-care services
	<input type="checkbox"/> 07 Mining	<input checked="" type="checkbox"/> 17 Nonprofit organization
	<input type="checkbox"/> 08 Real estate	<input type="checkbox"/> 18 Government
	<input type="checkbox"/> 09 Rental and leasing	<input type="checkbox"/> 19 Not a business (explain) _____
	<input type="checkbox"/> 10 Retail trade	<input type="checkbox"/> 20 Other (explain) _____

Reason for exemption.

Reason for exemption	<input type="checkbox"/> A Federal government (department) _____	<input type="checkbox"/> J Agricultural production
	<input type="checkbox"/> B Specific government exemption (from list on back) _____	<input type="checkbox"/> K Industrial production/manufacturing
	<input type="checkbox"/> C Tribal government (name) _____	<input type="checkbox"/> L Direct pay authorization
	<input type="checkbox"/> D Foreign diplomat # _____	<input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically)
	<input checked="" type="checkbox"/> E Charitable organization # 6438036	<input type="checkbox"/> N Direct mail
	<input type="checkbox"/> F Educational organization # _____	<input type="checkbox"/> O Other (enter number from back page) _____
	<input type="checkbox"/> G Religious organization # _____	<input type="checkbox"/> P Percentage exemption
	<input type="checkbox"/> H Resale	<input type="checkbox"/> Advertising (enter percentage) _____%
	<input type="checkbox"/> I Capital Equipment	<input type="checkbox"/> Utilities (enter percentage) _____%
		<input type="checkbox"/> Electricity (enter percentage) _____%

Sign here

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	Title	Date
-----------------------------------	-----------------	-------	------