

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.