

Purchaser Sales Tax Refund Claim

The claimed refund must be for more than \$500 in tax. Read the instructions on the back.

Please print	Name			Minnesota tax ID number	
	Address			Period covered by this claim	
	City	State	Zip code	From	Through
	Main business address in Minnesota (if different from above)			Other Minnesota tax ID numbers used during period of claim (if applicable):	
	City	State	Zip code	Minnesota tax ID:	Dates in effect:
				_____ to _____	_____ to _____
Name of person to contact about this claim		Title	Phone	E-mail	
Calendar year: _____ This is my: <input type="checkbox"/> first claim <input type="checkbox"/> second claim for this year					

Enter the refund amount you're claiming for Minnesota and any local taxes.

Refund claimed	Minnesota	Minneapolis	St. Paul	Rochester	Mankato
	\$	\$	\$	\$	\$
	Hennepin County	Transit Improvement	Other (specify)	Other (specify)	Other (specify)
\$	\$	\$	\$	\$	

Total refund claimed (add above amounts) _____

Reason for claim

Describe your business and the reason you are filing this claim. **Include statute references if applicable.**
 Attach additional sheets if necessary.

Signature

I (We) declare under the penalties of criminal liability for willfully making a false claim that this claim has been examined, and, to the best of my (our) knowledge and belief, is true and complete. I (We) will not pursue a refund for items on this claim through the vendor(s). (A claim filed by a corporation must bear the original signatures and titles of the officers having the authority to sign for the corporation.)

Corporations sign here

President or other principal officer	Title	Date	Phone
_____	_____	_____	_____

Non-corporations and individuals sign here

Owner, partner, or responsible party	Title	Date	Phone
_____	_____	_____	_____

Preparers sign here

Signature	Minnesota tax ID number	Date	Phone
_____	_____	_____	_____

Attach all required documentation and mail to:
 Minnesota Revenue
 2711 W. Superior Street
 Suite 200
 Duluth, MN 55806-1837

If sending by email, attach all required documentation and send to:
salesuse.claim@state.mn.us

Instructions for Form ST11-PUR

Use Form ST11-PUR to claim refunds of Minnesota sales tax and any related local sales taxes administered by the Department of Revenue.

You may file a claim for refund directly with the department for sales tax paid to vendors on nontaxable items.

To qualify for this refund:

- You must be currently registered to collect and remit Minnesota sales and use tax,
- The amount of the tax refund must exceed \$500. Claims for refunds of \$500 or less must be made directly with the vendor.

You may file a total of two claims per calendar year. If your Minnesota tax ID number changed during the claim period, a separate claim form must be filed for each ID number.

If you receive refunds from the vendor for items included in this claim, you must reimburse the department for the tax and interest received.

Filing deadlines

Purchaser-filed refund claims must be filed within 3½ years from the 20th day of the month following the month of the invoice date for the purchase.

Required documentation

You must include all of the following with your claim. Documentation may be sent electronically on a CD or to the email address provided at the bottom of Form ST11-PUR.

1. A description of your business activity.
2. A *detailed* schedule — in chronological (date) order with monthly subtotals — listing the following for each claimed item:
 - vendor's name;
 - invoice number;
 - invoice date;
 - description of the item purchased;
 - purchase price;
 - amount of sales tax paid;
 - the date tax was paid; and
 - reason code for refund (use the numeric code under "Reason codes").
3. Vendor list with Minnesota tax ID numbers.

We may request additional documentation including copies of invoices or canceled checks.

How to file

Complete this form and attach all required documentation (see below) and any additional information that may help to explain your claim. We must receive all supporting documentation before we will take action on your claim.

You must be current in filing your sales and use tax returns or your refund may be delayed.

If you have an attorney or agent file this claim on your behalf, attach Form REV184, *Power of Attorney*.

Mail or e-mail Form ST11-PUR and documentation to the address on the form.

Claims allowed or denied

We will review your claim and notify you in writing if it is allowed or denied.

If any part of your claim is allowed, we will issue a refund of the excess tax paid plus interest. Interest is computed beginning 90 days after the refund claim is filed. (A claim is considered filed when we have received all necessary documentation.)

We may apply any tax refund, including interest, against any outstanding tax you owe (within the applicable period of limitations). The balance, if any, will be refunded to you.

If any portion of your claim is denied, you may appeal informally to the Department of Revenue's Appeals Division or formally in either the Minnesota Tax Court, Minnesota District Court in the county of your residence or principal place of business, or in District Court for Ramsey County.

Other types of refund claims

To claim a refund of taxes listed below, use the form indicated. Forms are available on our website at www.taxes.state.mn.us.

To claim a refund of tax paid: Use Form:

- on periods audited for sales and use taxes ST11-AUD
- on capital equipment ST11
- on construction materials for a correctional facility ST11-P
- on items for business use in a city designated as a border city zone . . . ST11-P
- by an interstate motor carrier *before* MCDP authorization was issued . . . ST11-P
- by an interstate motor carrier *after* MCDP authorization was issued. . ST11-PUR
- on elevators and building materials used to install or construct a chair lift, ramp or elevator for the disabled ST11-P
- on low-income housing building materials ST11-P
- on a park trailer ST11-P
- by utility companies on utilities for multiple periods. ST11-UL

Reason codes

Enter the appropriate code number in the schedule you attach to explain your refund request.

- 14 Advertising materials and exempt publications.** Sales tax paid incorrectly on exempt publications or advertising materials shipped out of state. Please provide percentage for items shipped out of state.
- 15 Agricultural and industrial production exemption.** Sales tax paid on materials, packaging supplies, or short-lived accessory tooling consumed in agricultural or industrial production.
- 17 Exempt organization/federal government.** Sales tax paid if you are a charitable, religious, or educational organization, Indian tribal council, federal government, or an exempt local government agency such as a school or hospital.
- 18 Farm machinery.** Sales tax incorrectly paid on farm machinery or repair parts.
- 19 Interstate commerce/intercity commerce.** Sales tax or city sales tax paid on items shipped out of state or out of the city by the vendor.
- 20 Job Opportunity Building Zone (JOBZ).** Sales tax incorrectly paid on items purchased under this exemption.
- 21 Leases of tangible items.** Sales tax paid on equipment that was part of a lease/finance agreement or a sale/lease back agreement.
- 23 Resale exemption.** Sales tax paid on items you intend to sell.
- 24 Resource recovery exemption.** Sales tax incorrectly paid on items purchased under this exemption. (*You must attach a copy of the department authorization letter granting you exemption.*)
- 25 Sales tax accounting errors.** Incorrect taxable amount used to calculate tax liability on the invoice.
- 26 Special tooling.** Sales tax incorrectly paid on special tooling.
- 31 Utilities (electric, gas, steam, water or other fuels).** Sales tax paid on utilities used in agricultural or industrial production. (*You must attach a copy of the utility study.*) See Sales Tax Fact Sheet 129, *Utilities Used in Production*.
- 32 Other.** Use only if none of the above applies. Describe the reason why you are claiming a refund.

Information and assistance

If you need additional information or help to complete this form, call 651-296-6181 or 1-800-657-3777. TTY: Call 711 for Minnesota Relay. We'll provide this information in another format upon request to persons with disabilities.

Purchaser Sales Tax Refund Schedule

See sample schedule on back. Attach to Form ST111-PUR.

Invoice date	Invoice number	Vendor name	Equipment purchased	* Specify sales or use tax	Mo/yr tax was paid	Purchase price	Total tax paid	MN tax refund claimed	Exempt reason code
Total									

* Please use the ST111-PUR to request a refund of sales tax. Amended returns should be filed for use tax accrued in error.

Sample purchaser refund

Invoice date	Invoice number	Vendor name	Equipment purchased	Specify sales or use tax*	Mo/yr tax was paid**	Purchase price	Total tax paid	MN tax refund claimed	Exempt reason code
3/14/08	7026	XYZ Corporation	Lubricants	sales	3/08	\$100	\$6.50	\$6.50	15
3/22/08	7050	XYZ Corporation	Product labels	sales	4/08	\$250	\$16.25	\$16.25	15
2/21/09	1371	ABC of St. Paul	Brochures - 95% exempt - sent out of state	sales	2/09	\$500	\$32.50	\$30.88	14
Total						\$850	\$55.25	\$53.63	

* **Sales or use tax:** Enter "sales" for sales tax paid to the vendor. **PLEASE NOTE:** Use tax items accrued in error should not be requested on an ST11-PUR. If it is use tax accrued in error, the return/s in question should be amended.

** **Mo/yr paid:**
For sales tax, enter the month/year you paid the vendor. **PLEASE NOTE:** Use tax should not be requested on an ST11-PUR. Please file amended returns for use tax items accrued in error.