

Capital Equipment Refund Claim

This refund must be applied for by the purchaser. Read the instructions on the back.

Please print	Name			Minnesota tax ID or Social Security number	
	Address			Period covered by this claim	
				From	Through
	City	State	Zip code	Other Minnesota tax ID numbers used during period of claim (if applicable):	
	Main business address in Minnesota (if different from above)			Minnesota tax ID:	Dates in effect:
	City	State	Zip code	_____ 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. Attach a separate Form ST11-REF for each tax.

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

Total refund claimed (add above amounts) _____

Describe your business activity.

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. (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 individual taxpayers 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

If you buy or lease qualifying capital equipment for use in Minnesota, you may receive a refund of the sales tax paid. If the vendor does not collect sales tax, you must pay use tax directly to the Department of Revenue, and then file a refund claim for the tax paid.

The equipment must be used for:

- manufacturing, fabricating, mining or refining tangible items to sell at retail;*
- transmitting results by a customer of an on-line computerized data retrieval system to sell at retail;
- generating electricity or steam to sell at retail.

*You must use the equipment at least 50 percent of its operating time to produce items sold at retail. If you are a contractor who installs or makes improvements to real property and use the equipment for these activities 50 percent or more of its operating time (such as, installing cabinets or roofing, doing road building or improvements, or landscaping), the equipment does not qualify for a refund.

For more information about the types of activities that qualify, refer to Sales Tax Fact Sheet 103, *Capital Equipment*.

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 tax ID number.

Filing deadlines

When the basis for filing a capital equipment refund claim is for **sales tax paid to a seller**, the claim must be filed within 3½ years from the 20th day of the month following the month of the invoice date for the purchase of the capital equipment.

When the basis for filing a capital equipment refund claim is for **use tax paid directly to the state**, the claim must be filed within 3½ years from the due date of the return on which the use tax was due, or one year from the date of an order assessing tax, if the tax, penalties and interest shown on the order have been paid in full, whichever period expires later.

If you and the Department of Revenue consent to extend the time for assessing the tax, you may file a claim for refund within the extended period.

How to file

Complete this form and attach all required documentation 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. No refunds will be made for amounts of \$1.00 or less.

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 and the required documentation to the address on the form.

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 listed on the bottom of Form ST11.

1. A description of your business activity.
2. A listing of additions to capital assets and leased equipment.
3. Copies of the entire lease(s) involved including all schedules. Include one invoice from the claim period showing the tax.
4. Copies of the use tax accrual sheets showing that use tax was paid on the capital equipment purchased.
5. Form ST11-REF, or similar spreadsheet, with the following information (see sample on page 3):
 - project number (if applicable);
 - invoice date;
 - invoice number;
 - vendor name;
 - equipment purchased;
 - whether sales or use tax was paid;
 - month/year tax was paid;
 - purchase price;
 - total tax paid;
 - amount of state tax refund claimed;
 - amount of local tax refund claimed; and
 - *detailed* description of how equipment is used.

We may request additional documentation including copies of invoices.

Claims allowed or denied

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

If any part of the claim is allowed, we will issue you a refund of the excess tax paid plus interest. Interest is computed begin-

ning 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.revenue.state.mn.us.

To claim a refund on:	Use Form:
• Sales tax incorrectly paid by purchaser	ST11-PUR
• Job Opportunity Building Zone (JOBZ) purchases	ST11-PUR
• Tax paid on construction materials for a correctional facility	ST11-P
• Tax paid on periods audited for sales and use taxes	ST11-AUD
• Tax paid on items for business use in a city designated as a border city zone	ST11-P
• Tax paid by an interstate motor carrier <i>before</i> MCDP authorization was issued	ST11-P
• Tax paid by an interstate motor carrier <i>after</i> MCDP authorization was issued	ST11-PUR
• Tax paid on elevators and building materials used to install or construct a chair lift, ramp or elevator for the disabled	ST11-P
• Tax paid on low-income housing building materials	ST11-P
• Tax remitted by utility companies on utilities for multiple periods	ST11-UL
• Tax paid on a park trailer	ST11-P

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 information in another format upon request to persons with disabilities.

Capital Equipment Refund Schedule

See sample schedule on back. Attach to Form ST11.

Project number	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	Local tax refund claimed	Detailed description of how equipment is used
							Total				

Sample capital equipment schedule

Project number	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	Local tax refund claimed	Detailed description of how equipment is used***
30-166	3/14/07	7026	XYZ Corporation	EDM Machine	sales	3/07	\$57,500.00	\$4,025.00	\$3,737.50	\$287.50	Custom shapes molds for making products
30-166	3/22/07	7050	XYZ Corporation	Chuck	use	4/07	\$975.00	\$68.25	\$63.38	\$4.88	For use with EMD machine
30-171	2/21/07	1371	ABC of St. Paul	Microscopic Inspection mach.	sales	2/07	\$500.00	\$35.00	\$32.50	\$2.50	Used to inspect completed aluminum castings
30-166	2/25/08	186286	123 Company	Lathe	sales	3/08	\$34,348.00	\$2,404.36	\$2,232.62	\$171.74	Shapes molds to be used to make castings
30-167	2/21/08	1371	MNO of MN	Computer and CAM software	sales	2/08	\$4,717.82	\$330.25	\$306.66	\$23.59	Used to program lathe
Total							\$98,040.82	\$6,862.86	\$6,372.66	\$490.21	

*** Sales or use tax:**

Enter "sales" for sales tax paid to the vendor. Enter "use" for use tax paid on purchases and reported on your sales and use tax return.

**** Mo/yr paid:**

For sales tax, enter the month/year you paid the vendor. For use tax, enter the period of the sales and use tax return on which the purchase was reported.

***** Detailed description of how equipment is used:**

State how the equipment or machinery is used in your production process.