

Mar. 25, 2006

Kevin  
Civil Air Patrol,  
Minnesota Wing  
6275 Crossman Lane  
Inver Gr Hts MN 55076-1851

Dear Kevin:

Enclosed is your Certificate of Exempt Status, Form ST-17. You may photocopy this certificate as needed in order to give a copy to each seller from whom you purchase, lease, or rent tangible personal property for purposes other than resale. Your certificate may not be used by a building contractor to obtain exemption for materials purchased under a lump sum construction contract covering both labor and materials for the construction, alteration, or repair of a building or facility.

If your sources of support, or the purposes, character, or method of your operation change, you must let us know so we can consider the effect of the change on your status. Also, please inform us of all changes in your name and address.

If your group makes ongoing taxable retail sales, you are required to obtain a Minnesota Sales and Use Tax permit and to collect and remit the sales tax. When you purchase items for resale, you should give your supplier a properly completed Resale Exemption Certificate, Form ST-5.

For more information on your exemption or on taxable and exempt sales, please write to us at the above address or call our office at (651) 296-6181 ~~or toll-free at 1-800-657-3777~~.

Enclosure: ST-17

*An Equal opportunity employer.*

**Certificate of Exempt Status**  
**Exempt Organizations**

ST-17

Civil Air Patrol,  
Minnesota Wing  
6275 Crossman Lane  
Inver Gr Hts MN 55076-1851

Certificate number ES 22788

Date Issued 12/01/69

Date Reissued 03/25/2006

The organization above is exempt from sales and use tax under Minnesota law on purchases, rentals, and leases of merchandise and services to be used in the performance of its charitable, religious or educational functions. For senior citizen groups, the merchandise must be used for pleasure, recreation, or other nonprofit functions of the group.

**This exemption does not apply to purchases of meals, lodging, waste collection and disposal services, or to purchases or leases of motor vehicles, except motor vehicles that are used primarily to transport goods or people, other than employees, as part of the organization's charitable, religious, or educational functions are exempt. Qualifying motor vehicles include those defined in Minnesota Statutes, section 168.011 as a truck or bus, or a passenger automobile that is designed and used for carrying more than nine people. (M.S. 297A.70, subd. 4)**

Commissioner of Revenue  
by



P. R. Blaisdell, Supervisor  
Corporate and Sales Tax Division

Questions? Call the MN Department of Revenue at (651) 296-6181 or

toll-free 1-800-657-3777. TDD users, call the Minnesota Relay Service at (651) 297-5353 or 1-800-627-3529. Ask for (651) 296-6181.