

# Sales and Use Tax Refund Request

Business name			Minnesota tax ID	
Address			Period covered by this request	
			From	Through
City			State	ZIP code
Main business address in Minnesota (if different from above)				
City			State	ZIP code
Name of person to contact about this request		Title	Phone	Email

**Type of refund request you are filing (select all that apply):**

- Sales tax paid in error to a vendor
- Construction exemptions for special projects under M.S. 297A.71. Project Type from statute \_\_\_\_\_
- Greater Minnesota Job Expansion
- Qualified Data Center

**Worksheet**

Create and attach a supporting worksheet for each type of request. Sales tax, use tax and all local taxes need to be separated by local taxing district on each worksheet. See instructions.

**Describe your business and the reason for your request.**

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**Refund Amount Requested** .....

The application must include sufficient information to permit the commissioner to verify the tax paid. 297A.75 Subd. 3a.

**Sign Here**

A request for refund filed by a corporation must bear the original signatures and titles of the officers having the authority to sign for the corporation.

*I 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.*

Signature of taxpayer or authorized representative	Title	Date	Phone
Preparer signature	Preparer Minnesota tax ID number	Date	Preparer Phone

**Send Form ST11, your worksheet(s), and supporting documents:**

**Mail:** Minnesota Department of Revenue  
 Mail Station 6330  
 600 N. Robert Street  
 St. Paul, MN 55146-6330  
**Email:** salesuse.claim@state.mn.us

# Instructions for Form ST11

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## When should I use this form?

- To request a refund of sales tax you paid in error such as:
  - Tax paid on exempt capital equipment
  - Tax paid on items used or consumed in industrial production
- When the law required you to pay sales tax but now you can get a refund.

## Note:

- You must be registered for sales or use tax.
- Refunds of sales tax paid in error must be over \$500. If you're requesting \$500 or less, request the refund from your vendor.
- You can only file two of each type of purchaser refund requests per calendar year.
- Your request form is not valid until fully complete. You must include sufficient information to verify your request.

## How long do I have to file?

Generally,

- If you paid sales tax on a purchase, you have 3 ½ years from the 20th day of the month following the purchase invoice date.
- If you accrued use tax on the purchase, you have 3 ½ years from the original tax return due date.
- If you signed a waiver (Form ST21, *Consent to Extend Statute*), follow that deadline.

## How do I fill out the form?

### 1. Enter your business information

- If your Minnesota tax ID number changed during the request period, file a separate form for each ID number.

### 2. Choose the type of request

- Choose all that apply.
- You can find instructions for each type of request on the following pages.

### 3. Create a worksheet

- Create a worksheet listing the items you are requesting a refund for. See sample worksheets in these instructions.
- If you want to make more than one request on the same form, you must complete a separate worksheet for each type of request.

### 4. Describe your business and the reason for your request

### 5. Indicate the total refund requested

- Total the amounts from all worksheets.

### 6. Sign the form

## What happens next?

We may ask for additional information, such as:

- Copies of exemption certificates
- Copies of vendor invoices
- Lease agreements
- Proof of payment
- Backup documentation for your sales and use tax returns

We will review your request, and send you a letter with our decision.

If your request is approved and:

- You do not owe other taxes, we will send you a refund of the tax plus any applicable interest.
- You owe other government debts, we will use your refund to reduce or pay your balance due. Once your taxes are paid in full, we will send you the remaining refund amount.
- You received a refund from us and a vendor refunded you for the same item, you must return the refund we gave you.

## Questions?

Call 651-296-6181 or 1-800-657-3777.

# Instructions and Sample Worksheets

## Sales Tax Paid in Error to a Vendor

If you charged sales tax to your customers or accrued use tax in error, you can't request a purchaser refund. File an amended return in e-Services, or see the instructions for filing a multiple period return.

### Sample Worksheet for Sales Tax Paid in Error to a Vendor

The examples are for reference only. Add a column for each local tax.

Invoice Date	Invoice Number	Vendor Name	Item Purchased	Mo/yr tax was paid	Purchase price paid	Total tax paid	MN tax	St. Cloud area tax	Detailed description of use	Exemption claimed
3/14/2020	7026	XYZ Supply	Lubricants	3/20	1,000.00	73.75	68.75	5.00	Oil consumed in production equipment	Industrial production
3/22/2020	7050	XYZ Supply	Product Packaging	3/20	2,500.00	184.38	\$171.88	\$12.50	Product ID labels used in industrial production	Industrial production
2/21/2020	1371	ABC Equipment	CNC machine	2/20	15,000.00	1,106.25	1,031.25	75.00	Machine used to produce our product	Capital equipment
<b>TOTAL</b>						<b>1,364.38</b>	<b>1,271.88</b>	<b>92.50</b>		

## Construction Exemption for Special Projects

This is a limited exemption. See Minnesota Statutes 297A.71 for a list of qualifying projects.

If a contractor paid tax, provide a statement showing the amount of sales or use tax each contractor paid.

### Sample Worksheet for Construction Exemptions

The examples are for reference only. Add a column for each local tax.

Invoice Date	Invoice Number	Vendor Name	Item Purchased	Specify sales or use tax	Mo/yr tax was paid	Purchase price paid	Total tax paid	MN tax	Rochester tax	Olmsted County Transit tax
1/23/2020	741	Construction Supply Co	Lumber	Sales	1/20	5,000.00	406.25	343.75	37.50	25.00
2/10/2020	6832	XYZ Building Supply	Floor Tile	Sales	2/20	2,500.00	203.13	171.88	18.75	12.50
4/16/2020	5589	ABC Supplies	Paint	Sales	4/20	1,000.00	81.25	68.75	7.50	5.00
<b>TOTAL</b>							<b>690.63</b>	<b>584.38</b>	<b>63.75</b>	<b>42.50</b>

## Greater Minnesota Job Expansion

If you have a certified facility with a Business Subsidy Agreement (BSA), use this form to request a refund. If a contractor paid tax, provide a statement showing the amount of sales or use tax each contractor paid.

### Sample Worksheet for Greater Minnesota Job Expansion

The examples are for reference only. Add a column for each local tax.

Invoice Date	Invoice Number	Vendor Name	Item Purchased	Specify sales or use tax	Mo/yr tax was paid	Purchase price paid	Total tax paid	MN tax
3/14/2020	1432	XYZ Supply	Lubricants	Use	3/20	800.00	55.00	55.00
4/22/2020	651	XYZ Supply	Paint Supplies	Sales	4/20	2,000.00	137.50	137.50
5/1/2020	976	ABC Building Supply	Lumber	Sales	5/20	7,000.00	481.25	481.25
<b>TOTAL</b>							<b>673.75</b>	<b>673.75</b>

# Instructions and Sample Worksheets *(continued)*

## Qualified Data Center

If you own a data center certified by DEED or own software in a certified facility, use this form to request a refund for tax paid on enterprise information technology equipment, computer software, and computer software maintenance agreements used in the center.

Where multiple persons own different enterprise technology equipment and software in the center, each must request a refund for tax paid on the equipment and software owned by that person.

### When do I begin qualifying for the exemption?

Depending on when the qualified data center met the threshold requirements, determines what purchases of enterprise information technology equipment and computer software qualify for the exemption.

When did the data center meet the threshold requirements?	The exemption applies to purchases made after
Under the original thresholds enacted in 2011	June 30, 2012
Under the amended thresholds enacted in 2013	June 30, 2013

However, for computer software maintenance agreements, the exemption applies to purchases after June 30, 2013.

### When does this exemption expire?

The exemption ends either:

- 20 years from the date of the first purchase of “enterprise information technology equipment and computer software for use in a qualified data center”, or
- By June 30, 2042, whichever is earlier.

### Sample Worksheet for Qualified Data Center

The examples are for reference only. Add a column for each local tax.

Invoice Date	Invoice Number	Vendor Name	Item Purchased	Specify sales or use tax	Mo/yr tax was paid	Purchase price paid	Total tax paid	MN tax	Hennepin County tax	Hennepin County Transit tax	Detailed description of how equipment is used
2/14/2020	6813	ABC Power	Generators	Sales	2/20	6,000.00	451.50	412.50	9.00	30.00	Backup power source for the data center
3/1/2020	4975	XZY Company	Racking System	Sales	3/20	3,000.00	225.75	206.25	4.50	15.00	Holds data center equipment and ensures proper operating temperatures
4/4/2020	3357	XZY Company	Cables	Use	4/20	3,500.00	263.38	\$240.63	5.25	17.50	Connects data center equipment
5/5/2020	7026	IT Co	Networking monitoring software	Sales	5/20	83,300.00	6,268.33	5,726.88	124.95	416.50	Used to manage power and environmental factors in the data center
<b>TOTAL</b>							<b>7,208.95</b>	<b>6,586.26</b>	<b>143.70</b>	<b>479.00</b>	

### In addition to the worksheet, please attach:

- Certification letter from DEED
- Project description
- Documentation to verify the location of software and hardware, if necessary
- Copies of your use tax accruals if you paid use tax

If you own the facility, also attach:

- Description of any office space, meeting space, and mechanical facilities included in project square footage
- Date of first qualifying purchases

If you lease space within a qualifying facility, also provide:

- An agreement or substantiation of the tenant relationship with the owner