

Form ST3, Certificate of Exemption

Purchaser: Complete this certificate and **give it to the seller.**

Seller: If this certificate is not completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked. This certificate remains in force as long as the purchaser continues making purchases or until otherwise cancelled by the purchaser.

- Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.
- If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make purchases for a specific job. Enter the exempt entity name and specific project:
 Exempt entity name _____ Project description _____

Name of Purchaser Fastenal Company Purchasing			
Business Address 2001 Theurer Blvd	City Winona	State MN	ZIP code 55987
Purchaser's Tax ID Number 3243093	State of Issue Minnesota		
If no tax ID number, Enter one of the following:	FEIN	Driver's license number/State issued ID number	State of Issue Number
Name of seller from whom you are purchasing, leasing, or renting			
Seller's Address			
City			
State			
ZIP code			

Type of Business

- | | |
|--|--|
| <input type="checkbox"/> 01 Accommodation and food services | <input type="checkbox"/> 11 Transportation and warehousing |
| <input type="checkbox"/> 02 Agricultural, forestry, fishing, hunting | <input type="checkbox"/> 12 Utilities |
| <input type="checkbox"/> 03 Construction | <input checked="" type="checkbox"/> 13 Wholesale trade |
| <input type="checkbox"/> 04 Finance and insurance | <input type="checkbox"/> 14 Business services |
| <input type="checkbox"/> 05 Information, publishing and communications | <input type="checkbox"/> 15 Professional services |
| <input type="checkbox"/> 06 Manufacturing | <input type="checkbox"/> 16 Education and health-care services |
| <input type="checkbox"/> 07 Mining | <input type="checkbox"/> 17 Nonprofit organization |
| <input type="checkbox"/> 08 Real estate | <input type="checkbox"/> 18 Government |
| <input type="checkbox"/> 09 Rental and leasing | <input type="checkbox"/> 19 Not a business (explain) _____ |
| <input checked="" type="checkbox"/> 10 Retail trade | <input type="checkbox"/> 20 Other (explain) _____ |

Exempt for Alphanumerical P.O.s Beginning with 4 Letters & Numeric P.O. Containing 9 Digits

Reason for Exemption (See Instructions)

- | | |
|---|--|
| <input type="checkbox"/> A Federal government (department) _____ | <input type="checkbox"/> J Agricultural production |
| <input type="checkbox"/> B Specific government exemption _____ | <input type="checkbox"/> K Industrial production/manufacturing |
| <input type="checkbox"/> C Tribal government (name) _____ | <input type="checkbox"/> L Direct pay authorization |
| <input type="checkbox"/> D Foreign diplomat # _____ | <input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically) |
| <input type="checkbox"/> E Charitable organization # _____ | <input type="checkbox"/> N Direct mail |
| <input type="checkbox"/> F Educational organization # _____ | <input type="checkbox"/> O Other (enter number from instructions) _____ |
| <input type="checkbox"/> G Religious organization # _____ | <input type="checkbox"/> P Percentage exemption |
| <input checked="" type="checkbox"/> H Resale | <input type="checkbox"/> Advertising (enter percentage) _____% |
| <input type="checkbox"/> I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project) | <input type="checkbox"/> Utilities (enter percentage) _____% |
| | <input type="checkbox"/> Electricity (enter percentage) _____% |

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of Authorized Purchaser <i>Elizabeth Jerbi</i>	Print Name Here Elizabeth Jerbi	Title Indirect Tax Manager	Date 1/1/2026
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Drop Shipment Rule Repealed

Sales and Use Tax Rule 96 Regarding Drop Shipments is Repealed, Effective January 10, 2022

If a Tennessee supplier sells to an out-of-state dealer personal property or taxable services for resale and drop ships the goods to the out-of-state dealer's Tennessee customer, the Tennessee supplier may accept a resale certificate issued by another state or a fully completed Streamlined Sales and Use Tax Exemption Certificate that includes the sales tax ID number issued by the other state to make drop shipped sales for resale without tax.

Prior to the repeal of Rule 96, the Tennessee supplier had to collect Tennessee sales tax on the sales price of the product sold to the out-of-state dealer *unless* the out-of-state dealer provided a *Tennessee* resale certificate or Streamlined Sales Tax Exemption Certificate with a Tennessee sales tax ID number.

Other State Resale Certificates May be Accepted by Tennessee Suppliers for Goods Drop Shipped to Out-of-State Dealer's Tennessee Customers

Out-of-State Dealer

An out-of-state dealer (including an out-of-state marketplace seller) may provide a Tennessee supplier its resale certificate issued by another state or a fully completed Streamlined Sales and Use Tax Exemption Certificate including the sales tax ID number issued by another state, to purchase products for resale (including products for resale through a marketplace facilitator) that are drop shipped from a Tennessee supplier to the dealer's Tennessee customer.

Out-of-State Dealer Not Registered for Sales Tax in Any State

An out-of-state dealer (including an out-of-state marketplace seller) that is not registered for sales tax in any state (e.g., home state does not impose sales tax) may provide a Tennessee supplier with a fully completed Streamlined Sales and Use Tax Exemption Certificate including a tax ID number for another tax type (e.g., business tax or excise tax) issued by its home state or its federal identification number (FEIN).

Foreign Seller Not Registered in Any State in the United States

A foreign seller that is not registered in any state in the United States may provide a fully completed Streamlined Sales and Use Tax Exemption Certificate with a tax ID number issued by its home country to purchase products for resale without tax that are drop shipped from a Tennessee supplier to a Tennessee customer.

For More Information

Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

References

TENN. COMP. R. & REGS. 1320-05-01-.29(2) and 1320-05-01-.96 (*repealed 1/10/22*).