

In Minnesota, businesses or individuals generally need to register for a Minnesota Tax ID Number and complete Form ST-19, the Operator Certificate of Compliance, when they are involved in certain selling events and make taxable sales.

Who needs to register for a Minnesota Tax ID Number and complete ST-19:

- **Sellers at events:** If you are selling goods or services at events like craft shows, flea markets, or similar events, you generally need a Minnesota Tax ID number and must provide the completed ST-19 form to the event organizer. This form verifies your sales tax registration status.
- **Event organizers:** Operators of events like craft shows and flea markets must collect written evidence from sellers that they have a valid Minnesota Tax ID Number, which is provided through the ST-19 form.

**How to register for a Minnesota Tax ID Number:**

**You can register for a Minnesota Tax ID number online or by phone.**

- **Online:** Go to the Minnesota Department of Revenue's website and navigate to the **Business Tax Registration** section.
- **Phone:** Call 651-282-5225 or 1-800-657-3605 (toll-free).

The Minnesota ST-19, Operator Certificate of Compliance, serves as written evidence that sellers at events comply with sales tax regulations. Event organizers are required to collect and retain these forms to ensure that all taxable sales at events are correctly reported and sales taxes are remitted.

**Important Notes:**

- Form ST-19 is completed by the seller and given to the event operator/organizer.
- Event operators who fail to obtain Form ST-19 or similar documentation from sellers can be subject to penalties.
- Penalties can be significant, potentially amounting to \$100 for each non-compliant seller for each day of the event.
- The form itself does not need to be sent to the Department of Revenue.
- Contact the Minnesota Department of Revenue or visit their website for the most up-to-date information and specific details regarding your situation.