MINNESOTA • REVENUE

Do I need to charge sales tax on my fundraising sales?

The information provided is general guidance.

For more information on definitions and special circumstances, see Fact Sheet 180, Nonprofit – Organizations and Fundraising.

START HERE

Are you a nonprofit organization?

NO

Are you organized and operated exclusively for charitable, religious, educational, civic, fraternal, senior citizen, or veterans purposes?

YES

Are all of the proceeds used for charitable, religious, or educational purposes?

NO

Does the event have any bingo or gambling activities?

YES

Does the event qualify as a fundraising event?

NO

Are you a youth or senior citizen group?*

YES

Do you exist solely to provide educational and social activities for primarily ages 18 and younger?

NO

Are you the active or passive agent of any for-profit organization or person?

YES

Are your annual gross receipts from fundraising exceed $20,000?

NO

Do you keep separate accounting records for each fundraising event?

NO

Do any of the net earnings benefit a private individual?

YES

Are all of the proceeds used for charitable, religious, or educational purposes?

NO

Do you limit group membership to ages 55 and up?

YES

Are you bearing financial risk for the event?

NO

Is the event being held on premises that are leased or occupied for 6-29 days?

YES

Does net revenue for the event equal or exceed the state and local taxes?

NO

Does the event exceed 24 days per year?

NO

CHARGE SALES TAX ON ANY FUNDRAISING SALES IN EXCESS OF YOUR FIRST $20,000.

STOP: You don’t qualify.

DO NOT CHARGE SALES TAX ON ALL OF THESE SALES.

CHARGE SALES TAX ON ALL OF THESE SALES.

*Youth and senior citizen groups may choose either option.