

ROCHESTER HOME & LIFESTYLES SHOW

Graham Park Exhibition Center



April 9-11, 2027 | Olmsted County Fairgrounds | Rochester MN

Engage - Interact - Network - With New Clients - At A New Facility - In 2027!

The Rochester Home & Lifestyles Show is relocating to the newly constructed, year-round, multi-use "Graham Park Exhibition Center" on the Olmsted County Fairgrounds in 2027. This inviting facility provides increased exhibit space with improved accessibility, complimented by ample dedicated parking.

The Rochester Home and Lifestyles Show offers thousands of individuals and families the opportunity to explore and make informed purchasing decisions for their homes and lifestyles - directly from the products and service providers featured at this show.

As Minnesota's 3rd largest city and home to the states largest employer the "World Renowned" Mayo Clinic, Rochester and its surrounding communities have and will always be part of a unique region with some of the most highly educated, highly trained, highly paid medical, computer, hospitality, manufacturer and service industry professionals in the Midwest. If your company is seeking to build awareness of your brand, launch a new product or service, grow your customer data-base, generate immediate and ongoing sales, or if you wish to network with affiliated professionals who can enhance your business, this is the ultimate event to engage and interact "Face to Face" with consumers in this influential region.

Why Exhibit At The Rochester Home & Lifestyles Show

- Create and strengthen brand awareness by presenting your business to a new audience
- Demonstrate, sample and sell products and services to consumers in the Rochester region
- Introduce new products and services ■ Increase brand recognition ■ Increase traffic to store location
- Develop qualified sales leads and databases as buyers tend to do business with people they know and trust
- Position your company for the projected growth in "NEW" employment created by the Mayo Clinic

Marketing An Event To This Exclusive Region

An extensive Media Campaign is planned to reach the Rochester Market Statistical Area. The basis of our marketing program is to use proven mediums to invite individuals and families in Southern Minnesota and Northern Iowa to this timely event. This includes utilizing the regions Newspapers, Radio, TV and online marketing opportunities.

Sharing Of Exhibit Information Is Encouraged

If you know of associates in the home, lifestyle, tourism or travel industries who can benefit from this timely event, our informational web link is: www.rochestermnshows.com

Increase Your Accessibility To The Growing Rochester Region In 2027

Reserve your space today. If you have any questions regarding this event, please contact our office at (507) 387-7469 or by email at, rochestermnshows@gmail.com

Sincerely,

Bradford Hansen

Bradford Hansen
RochesterMnShows

RochesterMnShows

201 Lyd Blvd. Mankato, Minnesota 56001

Telephone (507) 387-7469 rochestermnshows@gmail.com

ROCHESTER HOME & LIFESTYLES SHOW

Graham Park Exhibition Center



EXHIBITOR INFORMATION AND REGULATIONS

Show Location: Graham Park Exhibition Center - Olmsted County Fairgrounds - 1560 Arena Drive SE, Rochester, MN 55904

Dates & Hours: Friday, April 9, 2 p.m. to 7 p.m. Saturday, April 10, 10 a.m. to 6 p.m. Sunday, April 11, 10 a.m. to 3 p.m.

Exhibit Rates:	1 Corner Exhibit Space	\$600.00 per.	1 Corner Exhibit Space/1 In Line Exhibit Space	\$1,100.00 per.
	1 In Line Exhibit Space	\$550.00 per.	2 In Line Exhibit Spaces	\$1,050.00 per.
	4 Exhibit Space End Cap	\$2,100.00 per.	5 Exhibit Spaces Or More	\$500.00 per.
	Non-Profit/Government/MLM/Tourism	\$400.00 per.*		

* Exhibit Rate is available Exclusively to Non-Profits, Government, Multi-Level Marketing Reps., and Travel Destinations

Exhibit Details: A standard exhibit space is 10 Feet Wide x 10 Feet Deep. Exhibit spaces will be provided with an 8 Foot Back and 3 Foot Side Curtains. All "unfinished" display surfaces exposed to the public or adjacent exhibit, must be draped or concealed. Exhibitor may not install any solid structure materials on the front half of an exhibit space higher than four (4) feet, that would obstruct the "Line of Sight" of an adjacent exhibitor.

Utilities: 110 volt electrical can be ordered directly with the facility. Internet access is complimentary on a non secure open wireless system.
(Complete information will be published and included in the final exhibit packet.)

Reserving Space: The exhibit investment is based on the amount, position and type of exhibit space requested.
To reserve exhibit space, a deposit of 1/2 of the total amount including electricity, must be returned with a completed contract.

Final Payment: The final balance will be due and payable by Friday, March 12, 2027

Payments: Business, Personal, Money Orders and standard Credit Cards will be accepted as forms of payment

Move In: Exhibits can be assembled on Thursday, April 8 from 1 p.m. to 8 p.m. and on Friday, April 9 from 8:30 a.m. to 1 p.m.
All exhibits must be assembled by the opening of the show at 2 p.m. on Friday, April 9, 2027.

Move Out: EXHIBITOR shall not remove their exhibit in part or whole, prior to 3:00 p.m. on Sunday, April 11, 2027. Exhibits can be removed from the interior of the facility on Sunday, April 11, 2027 with complete removal of exhibit materials by 11 a.m. on Monday, April 12, 2027. If EXHIBITOR fails to remove their exhibit, SPONSOR shall do so and expenses incurred will be the responsibility of the EXHIBITOR.

Retail, Sales & Reservations: This is a selling event. The acceptance of payment for goods or services, or the receipt of a deposit for reservations is encouraged.
Exhibitor is responsible for reporting and payment of all taxes as well as complying with all State and Federal Laws.

Insurance: Exhibitor agrees to obtain and maintain Comprehensive General Liability Insurance in the amount of \$1,000,000.00. Date of coverage shall be from April 9 to April 12, 2027. RochesterMNshows shall be named as additional insured on such policy.
Exhibitor shall supply RochesterMNshows with a Certificate of Insurance as proof of coverage prior to the show.
(Complete information will be published and included in the final exhibit packet.)

Security: EXHIBITOR and their employees are responsible for the security of all goods, materials, exhibits or products delivered to, or left at the Graham Park Complex. After show closing, the building is secured and accessed only by facility personnel.

Draping: Use of your own tables, chairs, carpet and other display material is permitted or tables, chairs, carpet and other items needed for your exhibit may be rented from the designated decorator. (Complete information will be published and included in the final exhibit packet.)

Forklift: A forklift will be provided for assembly and dismantling of displays.

Food Samples: Food or Beverage samples are permitted. Compliance to State Law regarding packaging, preparation and sampling must meet Minnesota labeling, preparation and packaging guidelines.

Signage: All exhibits must have signage or literature identifying the exhibit. Hand lettered signage is not permitted.

Minnesota St-19: Minnesota Law requires that all participants must provide information on their status of possessing a valid sales tax permit, having applied for, or a declaration that you are not required to have a sales tax permit number.

Restrictions:
+Tables must be skirted and covered. Skirting must be clean and reach from table top to just at the floor.
+Popcorn, Peanuts, Helium Balloons, Stickers, or products with transferable adhesives are restricted at this show.
+The use of Aerosols, flammable propellants or liquids that can create a slipping hazard are prohibited.
+Audio-Visual Sound Devices must be used at a reasonable volume level that does not interfere with other exhibitors.
+Pets are not allowed in the Graham Park Complex. Qualified Service Dogs under A.D.A. guidelines are permitted.

Final Packet: The Final Exhibit Packet will include information on the following: Entering the facility, Draping, Fuel Levels, Electrical, Lodging, Insurance, Food & Beverage Sampling, Minnesota St-19 form, and other information related to your participation.

RochesterMNshows
201 Lyd Blvd. Mankato, Minnesota 56001
Telephone (507) 387-7469 rochestermnshows@gmail.com

ROCHESTER HOME & LIFESTYLES SHOW

Graham Park Exhibition Center

April 9-11, 2027

Olmsted County Fairgrounds | Rochester MN



Show Dates & Hours

				Entrance Exit												Entrance Exit				
Friday, April 9				2 p.m. to 7 p.m.																
Saturday, April 10																				
10 a.m. to 6 p.m.																				
Sunday, April 11																				
10 a.m. to 3 p.m.																				

An Exhibit Space Measures 10 Feet Deep x 10 Feet Wide

101	102	201	202	301	302	401	402	501	502	601	602	701	702	801	802	901	902
103	104	203	204	303	304	403	404	503	504	603	604	703	704	803	804	903	904
105	106	205	206	305	306	405	406	505	506	605	606	705	706	805	806	905	906

Exhibit

Investment Options

Single Space

1 Corner \$600 per.
1 In Line \$550 per.

Double Space

1 Corner, 1 In Line
\$1,100 per.

2 In Line Exhibit Spaces

\$1,050 per.

Multiple Space

4 Exhibit Space End Cap

\$2,100 per.

5 Exhibit Space or More

\$500 per.

Non Profit/Gov./MLM/Travel

\$400 per. *

107	110	209	210	309	310	409	410	509	510	609	610	709	710	809	810	909	908
109	111	211	212	311	312	411	412	511	512	611	612	711	712	811	812	911	910
111	112	213	214	313	314	413	414	513	514	613	614	713	714	813	814	913	912
113	114	215	216	315	316	415	416	515	516	615	616	715	716	815	816	915	914
115	116	217	218	317	318	417	418	517	518	617	618	717	718	817	818	917	916
117	118	219	220	319	320	419	420	519	520	619	620	719	720	819	820	919	918
119	120	221	222	321	322	421	422	521	522	621	622	721	722	821	822	921	920
121	122	223	224	323	324	423	424	523	524	623	624	723	724	823	824	923	922

Show Move In

Thursday, April 8

Friday, April 9

Show Move Out

Sunday, April 11

Monday, April 12

ROCHESTER HOME & LIFESTYLES SHOW APPLICATION FOR EXHIBIT SPACE

RochesterMNshows, hereafter referred to as SPONSOR, grants to the entity listed below, hereafter referred to as EXHIBITOR, the right to exhibit space at the 2027, Rochester Home & Lifestyles Show, subject to the Terms and Conditions as written in this Exhibit Application and Exhibit Contract. EXHIBITOR acknowledges all terms, conditions and obligations under this Application and Exhibit Contract shall be binding upon EXHIBITOR as a contract from our acceptance date and or issue date of funds submitted to reserve exhibit space in this show.

Please Type Or Print The Following Information Or Complete An Online Application At: www.rochestermnshows.com

Exhibiting Entity _____ Date _____

Address _____

City _____ State or Province _____ Postal or Zip Code _____

Telephone _____ Cell Phone _____

Email Address _____

By _____ Signature _____ Title _____

MY COMPANY WILL BE EXHIBITING

EXHIBIT SPACE LOCATIONS REQUESTED

NUMBER OF "10 FEET WIDE BY 10 FEET DEEP" EXHIBIT SPACE(S) REQUESTED

My company will need 1 Corner Exhibit Space, 100 sq. ft. at \$600.00 Per Exhibit Space: ----- \$ _____

My company will need 1 In Line Exhibit Space, 100 sq. ft. at \$550.00 Per Exhibit Space: ----- \$ _____

My company will need 2 Exhibit Spaces, 1 Corner, 1 In Line Exhibit Space, 200 sq. ft. at \$1,100.00 Per: ----- \$ _____

My company will need 2 In Line Exhibit Spaces, 200 sq. ft. at \$1,050.00 Per: ----- \$ _____

My company will need 4 Exhibit Spaces, 400 sq. ft. as an End Cap Exhibit at \$2,100.00 Per: ----- \$ _____

My company will need 5 or more Exhibit Spaces at \$500.00 Per. Total Exhibit Spaces Requested: () ----- \$ _____

NON-PROFIT ORGANIZATION, GOVERNMENT, MULTI LEVEL MARKETING OR TRAVEL DESTINATION SPACE(S) REQUESTED

My office will need () In Line Exhibit Space or Exhibit Spaces at \$400.00 Per Exhibit Space: ----- \$ _____

TOTAL EXHIBIT INVESTMENT - DEPOSIT - FINAL PAYMENT

Total Exhibit Investment: ----- \$ _____

Deposit (1/2 of the Total Exhibit Investment): ----- \$ _____

Final Payment amount due and payable by March 12, 2027: ----- \$ _____

PLEASE COMPLETE THE FOLLOWING IF PAYING BY CREDIT CARD IN COMPLIANCE WITH CREDIT CARD INDUSTRY SECURITY STANDARDS

Authorized Payment Amount \$ _____ Authorization Date _____ Credit Card Expiration Date _____ Credit Card Verification _____

Include Only If Submitting By U.S. Mail: Primary Account Number (PAN) _____

Submitting By Email: Do Not Include Your Primary Account Number (PAN), In Any Email. Our company will contact your office for your (PAN), after the receipt of your contract.

Signature or Electronic Signature Of Card Holder _____

Printed Name Of Card Holder _____

Card Holder Address: _____ City _____ State or Province _____ Zip Code _____

Email Address Of Card Holder Required _____ Card Holder Telephone _____

OFFICE USE ONLY

Received and Adopted On _____ By _____

Exhibit Or Bulk Exhibit Space or Area Assigned _____

First Deposit Check Or Credit Card Verification # _____ Issue Date _____ Amount \$ _____

First Deposit Check Or Credit Card Verification # _____ Issue Date _____ Amount \$ _____

ALL PAYMENTS ARE TO BE MADE IN U.S. FUNDS AND MADE PAYABLE TO:

RochesterMNshows

Telephone (507) 387-7469 201 Lyd Blvd. Mankato, Minnesota 56001 Email rochestermnshows@gmail.com

A copy of this APPLICATION for Exhibit Space as well as a copy of the TERMS and CONDITIONS of an accepted CONTRACT, will be returned with final billing.

ROCHESTER HOME & LIFESTYLES SHOW CONTRACT TERMS AND CONDITIONS

RochesterMnshows, hereafter referred to as SPONSOR, grants to the entity listed on the reverse, hereafter referred to as EXHIBITOR, the right to exhibit space at the 2027, Rochester Home & Lifestyles Show, subject to the terms and conditions of this contract as outlined below. The application shall be binding as an Exhibit Contract when accepted and signed by show SPONSOR.

Show Location: Graham Park Exhibition Center - Olmsted County Fairgrounds -1560 Arena Dr. SE, Rochester, MN 55904

Show Dates: Friday, April 9, Saturday, April 10, and Sunday, April 11, 2027

Show Hours: Friday, 2 P.M. to 7 P.M. Saturday, 10 A.M. to 6 P.M. Sunday, 10 A.M. to 3 P.M.

Exhibit Deposit and Reserving Exhibit Space: A deposit of 1/2 of the "Total Investment" for the exhibit area leased, must accompany this signed and dated contract to reserve exhibit space. Contracts prepared, submitted and received, will be reviewed by SPONSOR prior to acceptance. SPONSOR has final authority to accept and allocate the amount and location of space in the exhibition facility. Exhibit space assignment will be based on the date on the application.

Final Payment: Final payment is due by March 12, 2027. **NOTE: A Primary Account Numbers Should Not Be Submitted By Email Under Credit Card Industry Security Standards.**

Move In: Exhibits can be assembled on Thursday, April 8, from 1:00 P.M. to 8:00 P.M. and on Friday, April 9, from 8:30 A.M. to 1 P.M.

All exhibits must be assembled by the opening of the show at 2 P.M. on Friday, April 9, 2027.

Move Out: EXHIBITOR shall not remove their exhibit in part or whole, prior to 3:00 P.M. on Sunday, April 11, 2027. Exhibits can be removed from the interior of the facility on Sunday, April 11, 2027 with complete removal of exhibit materials by 11:00 A.M. on Monday, April 12, 2027. If EXHIBITOR fails to remove their exhibit, SPONSOR shall do so and expenses incurred will be the responsibility of the EXHIBITOR.

Exhibit Space / Line of Sight / Finished Surfaces: All exhibits must be confined to the contracted exhibit space. An EXHIBITOR in an Exhibit Space may not install any solid structure exhibit materials on the front 1/2 of exhibit space higher than four (4) feet, that would obstruct the Line of Sight of an adjacent exhibitor. All "unfinished" display surfaces exposed to the public, must be draped or concealed. SPONSOR has the right in the best interest of this show, to reallocate and reassign an exhibit space as necessary at any time.

Character of Exhibits: SPONSOR reserves the right to restrict, prohibit, or remove any exhibit or EXHIBITOR which in the SPONSOR'S judgment may be offensive or detract from the general character of the show. This reservation includes persons, noise, items, conduct, printed material, or anything of an objectionable character which may detract from the general character of the show. All display surfaces visible to the public must be finished. EXHIBITOR may not assign or sublet the contracted space without prior approval of SPONSOR. Displays must be suitable for all ages of attendees.

Distribution of Literature and Other Materials: EXHIBITOR must confine all sales activities and distribution of any promotional materials to the limits within its own exhibit space. Aisle space shall not be used for exhibit, sales or distribution of printed literature or demonstrative purposes by EXHIBITOR. Stickers or any literature or products with any transferable adhesive quality are not to be distributed at this event.

Drapery and Signage: SPONSOR will provide 8 foot back and 3 foot side curtains for each exhibit space. Use of your own display materials such as tables, skirting, carpet and chairs are permissible. Tables must be skirted and covered. Skirting must be clean, and reach from table top to just at the floor. Each Exhibit must be identified by at least one sign. Hand lettered or stenciled signs will not be permitted. *(Rental Information will be Published and provided in the Final Exhibit Packet.)*

Utilities: Electrical Power must be ordered prior to the show. On site orders will be accepted only when an electrical outlet is readily available. SPONSOR, the facility, its employees, agents or affiliates, are not responsible for any damages of any type that may occur associated with the use of the utilities provided. Internet access is provided complimentary on a non secure open wireless system. *(Rental Information will be Published and provided in the Final Exhibit Packet.)*

Building, City, State and Federal Regulations: EXHIBITOR agrees to obey and abide by all rules related to participation in this event by Building Inspector, Fire Marshal, State Health Inspector and other such entities and officials who regulate such events.

Sales Tax / Minnesota ST-19: All EXHIBITORS making sales during the show subject to sales tax are responsible for the proper collection and reporting thereof. All EXHIBITORS must complete and submit a Minnesota ST-19 form to SPONSOR prior to the event. Further details will be provided with final statement.

Food and Beverage: EXHIBITORS may sell and provide samples of Food and Beverage samples but this ability carries specific restrictions. State Law regarding packaging, preparation and sampling must meet guidelines and must be approved by show sponsor and the facility.

Security: EXHIBITOR and their employees are responsible for the security of all goods, materials, exhibits or products brought into, delivered to, or left at the Graham facilities. After show closing, the building is secured and accessed only by facility personnel.

Use of the Exhibitors Name: EXHIBITOR authorizes SPONSOR, its agents and marketing entities, to use EXHIBITORS name and contact information for the purpose of promoting participation in this and future Shows, and as a reference to solicit other EXHIBITORS for this and future shows.

Insurance: EXHIBITOR agrees to provide a Certificate of ownership of a General Liability Insurance in the amount of \$1,000,000.00, to SPONSOR prior to the show. Date of coverage shall be from April 9 to April 12, 2027. RochesterMnshows shall be named as additional insured on the Certificate of Insurance.

Final Exhibit Packet: The Final Exhibit Packet will include detailed information on the following. Drapery Rental, Insurance, Lodging, Sales Tax, Signage, Shipping, Receiving, Utilities Rental and other EXHIBITOR regulations and restrictions related to participation in this show.

Liability, Indemnification: The SPONSOR, Co-Sponsors, Graham Park Exhibition Center, Olmsted County, Oak View Group, Show Decorator and or affiliates or employees of, shall not be liable for the safety or security of exhibit or exhibit material, any bodily injuries or other damages, arising out of the exhibit area or on any Graham Park Exhibition Center, Olmsted County, Oak View Group, properties. EXHIBITOR agrees to indemnify and hold SPONSOR, Co-Sponsors, Graham Park Exhibition Center, Olmsted County, Oak View Group, Show Decorator and or affiliates or employees of, harmless from any damage, liability, loss or deficiency arising out of, or resulting from the contracting for and participating in this show by EXHIBITOR, its employees, sub-contractors, suppliers, and guests.

Cancellation and Forfeiture of Payment: If an EXHIBITORS leased space is not fully paid for by March 12, 2027, SPONSOR may terminate this contract and reassign the space to another EXHIBITOR. If EXHIBITOR does not claim or occupy the assigned space(s) by 12:00 P.M. on April 9, 2027, SPONSOR may terminate this contract and reassign the space (s) to another EXHIBITOR. In neither case shall the defaulting EXHIBITOR, employees or its affiliates be entitled to the refund of any sums paid in advance for such space. Should EXHIBITOR find it necessary to cancel participation prior to March 12, 2027, 75% of submitted funds will be returned. Cancellation by the EXHIBITOR after March 12, 2027 will result in the forfeiture of all payments received. EXHIBITORS who have contracted for exhibit space and fail to appear and exhibit at the event, shall forfeit all funds paid and are also responsible for any and all additional outstanding contracted amounts and the legal fees associated with the collection of such amounts. Cancellation of exhibit space by an EXHIBITOR must be provided in writing to SPONSOR. Should SPONSOR fail to hold this event it shall promptly refund all EXHIBITOR sums paid. Such refund shall be accepted by the EXHIBITOR in full settlement of all loss or damage suffered by the EXHIBITOR. EXHIBITOR in entering into this contract, waives the right to "charge backs of funds submitted by credit card to lease exhibit space from SPONSOR" as it relates to any payments for this show.

Collection and or Insufficient Fund Fees: Collection and Legal Fees will be charged to EXHIBITORS, who have either contracted for exhibit space and fail to appear at this event or for any and all outstanding balances as they may be. Returned check fees are \$55.00 per occurrence.

Force Majeure: If the Graham Park Exhibition Center, or any part of the exhibit area thereof is unavailable as a result of civil disorder, disease, fire, flood, governmental intervention, labor dispute, tempest, acts of war, acts of terrorism, strike, or any other action necessitating cancellation of the Show, or reduction in installation time, event time or move out time, or change in exhibit location, the SPONSOR shall not be liable to indemnify or reimburse the EXHIBITOR in respect of any damage or loss, or for direct or indirect expenses arising as a result thereof.

Revisions: SPONSOR may revise or amend wording, promotional materials and terms and conditions of this contract, which are binding upon exhibitor.

RochesterMnshows

Telephone (507) 387-7469

201 Lyd Blvd. Mankato, Minnesota 56001

Email rochestermnshows@gmail.com

Operator Certificate of Compliance

Read the information on the back before completing this certificate. **Person selling at event:** Complete this certificate and give it to the operator/organizer of the event. **Operator/organizer of event:** Keep this certificate for your records.

Do not send this form to the Department of Revenue.

Print or Type	Name of Business Selling or Exhibiting at Event		Minnesota Tax ID Number	
	Seller's Complete Address		City	State ZIP Code
	Name of Person or Group Organizing Event			
	RochesterMNshows			
	Name and Location of Event			
Rochester Home & Lifestyles Show - Graham Park Exhibition Center -1560 Arena Dr. SE, Rochester, MN 55904				
Date(s) of Event				
April 9, 10 & 11, 2027				

Merchandise Sold	Describe the type of merchandise you plan to sell.

Sales Tax Exemption Information	Complete this section if you are not required to have a Minnesota tax ID number.
	☐ I am selling only nontaxable items.
	☐ I am not making any sales at the event.
	☐ I participate in a direct selling plan, selling for _____ (name of company), and the home office or top distributor has a Minnesota tax ID number and remits the sales tax on my behalf.
	☐ This is a nonprofit organization that meets the exemption requirements described below:
	_____ Candy sold for fundraising purposes by a nonprofit organization that provides educational and social activities for young people primarily aged 18 and under (MS 297A.70, subd. 13[a][4]). _____ Youth or senior citizen group with fundraising receipts up to \$20,000 per year (\$10,000 or less before January 1, 2015) (MS 297A.70, subd. 13[b][1]). _____ A nonprofit organization that meets all the criteria set forth in MS 297A.70, subd. 14.

Sign Here	I declare that the information on this certificate is true and correct to the best of my knowledge and belief and that I am authorized to sign this form.	
	Signature of Seller	Print Name Here
	Date	Daytime Phone

PENALTY — Operators who do not have Form ST19 or a similar written document from sellers can be fined a penalty of \$100 for each seller that is not in compliance for each day of the selling event.

This Form Must Be Completed And Returned To RochesterMNshows
By Email: rochestermnshows@gmail.com
By Mail: RochesterMNshows 201 Lyd Blvd. Mankato, MN 56001

Information for Sellers and Event Operators

Operators/organizers of craft, antique, coin, stamp or comic book shows; flea markets; convention exhibit areas; or similar events are required by Minnesota law to get written evidence that persons who do business at the show or event have a valid Minnesota tax ID number.

If a seller is not required to have a Minnesota tax ID number, the seller must give the operator a written statement that items offered for sale are not subject to sales tax.

All operators (including operators of community sponsored events and nonprofit organizations) must obtain written evidence from sellers.

Certain individual sellers are not required to register to collect sales tax if they qualify for the isolated and occasional sales exemption. To qualify, all the following conditions must be met:

- The seller participates in only one event per calendar year that lasts no more than three days;
- The seller makes sales of \$500 or less during the calendar year; and
- The seller provides a written statement to that effect, and includes the seller's name, address and telephone number.

This isolated and occasional sales provision applies to individuals only. It does not apply to businesses.

Sales Tax Registration

To register for a Minnesota tax ID number, call 651-282-5225.

A registration application (Form ABR) is also available on our website at **www.revenue.state.mn.us**.

Information and Assistance

If you have questions or want fact sheets on specific sales tax topics, call 651-296-6181.

Most sales tax forms and fact sheets are also available on our website at **www.revenue.state.mn.us**.

For information related to sellers and event operators, see Fact Sheet #148, *Selling Event Exhibitors and Operators*.

We'll provide information in other formats upon request to persons with disabilities.