



# Sales Tax Exemption for Minnesota Residential Electric Heat

According to Minnesota tax law, electricity sold for residential use to customers who use electricity for their primary source of residential heat isn't taxable November through April. If more than one type of heat is used, the electricity is not taxable if the primary source of the heat is electricity. If there is only one meter at the location, all electricity used through that meter will be exempt from being taxed during the heating season.

### YOU QUALIFY FOR EXEMPTION IF:

Electricity is the primary source of heat in your home. You may have an alternate source such as oil, gas, wood, etc., as long as the electric source supplies your heat for the largest period of time during the heating season.

### YOU'LL RECEIVE EXEMPTION IF:

- You complete this exemption form.

### AND

- You return this completed exemption form by mail, in a drop box, or submit it online. If you've previously signed and returned an exemption form it isn't necessary to do so again.

## IF YOU QUALIFY FOR EXEMPTION, FILL OUT THE INFORMATION BELOW AND RETURN THIS FORM.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date of application

\_\_\_\_\_  
Service street address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip

\_\_\_\_\_  
Account number

**By signing this form you're granting us permission to apply a sales tax exemption on your Dual Fuel meter for the winter months outlined above.**

*Pursuant to the Minnesota Statute 297A.25 Subd. 15(3), the undersigned hereby declares that electricity is the primary source of heat in the residence name and the undersigned is therefore claiming exemption from Minnesota Sales Tax on electric service bills dated during the months of November, December, January, February, March, and April.*

I acknowledge that I am responsible to notify Otter Tail Power Company if and when my electric service is no longer the primary source for my residential heating.

\_\_\_\_\_  
Signature

### SUBMIT COMPLETED FORM

**Electronically:** Save completed form and send as an attachment to [ccadministration@otpco.com](mailto:ccadministration@otpco.com).

**Or by mail:** Print completed form and mail to the address at right.

Otter Tail Power Company,  
Attention: Customer Care Tax Exemption  
PO Box 496  
Fergus Falls, MN 56538