



TO: Company/employer paying for a class

RE: 3rd party payment

3rd party payment is when a company pays for the owner or an employee to take a class. Authorization for payment is required by the Minnesota Tax Department prior to registering a student for a class.

An exception would be if you are the owner, you are taking the class and your personal name (first & last) is imprinted on the company check or you are paying with a credit card that has your name on it. The "authorization for payment" requirement would then not apply; this would be considered personal paid.

Authorizing payment can be done one of three ways:

- 1) Completion of the enclosed/attached "Authorization for Payment" form.
- 2) Copy of the actual Purchase Order.
- 3) On company letterhead a letter stating that the company will be paying for an individual to take a class. Please include the name of the person attending, name & date of the class, and the cost of the class.

This "authorization for payment" needs to be returned to the college along with the registration form.

If you have any questions please contact Kori Busho, Customized Training, at 218-855-8139.