

# Michigan Sales and Use Tax Certificate of Exemption

TO BE RETAINED IN THE SELLER'S RECORDS - DO NOT SEND TO TREASURY.

This certificate is invalid unless all four sections are completed by the purchaser.

## SECTION 1: CHECK ONE OF THE FOLLOWING

- ☐ One time purchase
- ☐ Blanket certificate (Note: A blanket certificate is valid for four years from the date of signature unless an earlier expiration date is listed below)  
Expiration date, if less than four years: \_\_\_\_\_.

The purchaser hereby claims exemption on the purchase of tangible personal property and selected services made under this certificate from \_\_\_\_\_ and certifies  
(Vendor's Name)  
that this claim is based upon the purchaser's proposed use of the items or services, or the status of the purchaser.

## SECTION 2: ITEMS COVERED BY THIS CERTIFICATE

- ☐ All items purchased
- ☐ Limited to the following items: \_\_\_\_\_

## SECTION 3: BASIS FOR EXEMPTION CLAIM

- ☐ For Resale at Retail - Sales Tax Registration Number: \_\_\_\_\_
- ☐ For Resale at Wholesale - No Tax Number Required
- ☐ For Lease - Use Tax Registration Number: \_\_\_\_\_
- ☐ Agricultural Production \_\_\_\_% - No Tax Number Required (Describe): \_\_\_\_\_
- ☐ Industrial Processing \_\_\_\_% - No Tax Number Required
- ☐ Government Entity, Nonprofit School, Nonprofit Hospital, and Church (Circle type of organization.)
- ☐ Nonprofit Internal Revenue Code Section 501(c)(3) and 501(c)(4) Exempt Organizations (Attach copy of IRS letter ruling).
- ☐ Nonprofit Organizations with an Exempt letter from the State of Michigan (Attach a copy of State's letter)
- ☐ Multiple Points of Use (claim ONLY for electronically delivered software - purchaser assumes tax payment obligation)
- ☐ Direct Mail (delivered to multiple taxing jurisdictions - purchaser assumes tax payment obligation)
- ☐ Other (explain): \_\_\_\_\_

## SECTION 4: CERTIFICATION

*I declare, under penalty of perjury, that the information on this certificate is true, that I have consulted the statutes, administrative rules and other sources of law applicable to my exemption, and that I have exercised reasonable care in assuring that my claim of exemption is valid under Michigan law. In the event this claim is disallowed, I accept full responsibility for the payment of tax, penalty and any accrued interest, including, if necessary, reimbursement to the vendor for tax and accrued interest.*

\_\_\_\_\_  
Purchaser

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
Area Code / Telephone No.

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip Code

\_\_\_\_\_  
Signature and Title

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Name (Print or Type)