

# 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.

**GUEST NAME** \_\_\_\_\_

**GROUP NAME** \_\_\_\_\_ **RESERVATION NUMBER** \_\_\_\_\_

**EMAIL** \_\_\_\_\_ **PHONE NUMBER** \_\_\_\_\_

## SECTION 1: TYPE OF PURCHASE

- 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 purchases of tangible personal property and selected services made under this certificate from \_\_\_\_\_ and certifies 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

Check one of the following:

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

## SECTION 3: BASIS FOR EXEMPTION CLAIM

Check one of the following:

- For Resale at Retail. Enter Sales Registration Number: \_\_\_\_\_  
 For Resale at Wholesale – No Number Required  
 For Lease. Enter Use Tax Registration Number: \_\_\_\_\_  
 Agricultural Production - No Number Required (Describe) \_\_\_\_\_  
 Industrial Processing - No Number Required  
 Government Entity, Nonprofit School, or Nonprofit Hospital, and Church  
(Circle type of organization)  
 Nonprofit Internal Revenue Code Section 501 ( c ) (3) or 501 ( c )(4) Exempt Organization  
(Attach copy of IRS letter ruling)  
 Nonprofit Organizations with an Exempt letter from the State of Michigan  
(Attach a copy of the State's letter)  
 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) Social Security No. or FEIN

## Instructions for completing Michigan Sales and Use Tax Certificate of Exemption

The Purchaser shall complete all four sections of the exemption certificate to establish a valid exemption claim. A seller must meet a “good faith” standard required by law. “Good faith” means that the seller received a completed and signed Certificate of Exemption from the purchaser. Seller must retain the exemption certificates for a period of at least four years.

Michigan does not issue “tax exemption numbers”. Sellers should not accept a number as evidence of exemption from the sales or use tax. A Purchaser who claims exemption for “resale at retail” or “for lease” must provide the seller with an exemption certificate and their sales tax license number or use tax registration number.

### SECTION 1:

Place a check in the box that describes how you will use this certificate.

- a.) Choose “One time purchase” and include the invoice number this certificate covers.
- b.) Choose “Blanket Certificate” if there is a recurring business relationship.” This exists when a period of not more than 12 months elapses between sales transactions between the seller and purchaser.
- c.) Choose “Blanket” and enter the expiration date (maximize four years) when there is a period of more than 12 months between sales transactions.

Print the vendor’s name and address in the area provided

### SECTION 2:

Place a check in the box for “All items purchased” or choose “Limited too” and list the items that are covered by the exemption claim.

### SECTION 3:

Place a check in the box that applies and provide the additional information requested for that exemption. The exemptions listed are the most common. If the exemption you are claiming is not listed use “Other” and enter the qualifying exemption.

### SECTION 4:

Use the number that describes your business or explain any other business type not provided.

01	Accommodation	09	Transportation
02	Agricultural	10	Utilities
03	Construction	11	Wholesale
04	Manufacturing	12	Advertising, newspaper
05	Government	13	Hospital
06	Rental or leasing	14	Education
07	Retail	15	501c3 or 501c4
08	Church	16	Other

Print the name of the business, address, city, state, and zip code. Sign and provide your title (i.e. owner, president, treasurer, etc.). Provide your printed name and date the certificate.

**DO NOT SEND THIS EXEMPTION CERTIFICATE TO THE DEPARTMENT OF TREASURY.**