

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. Sellers 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 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 (maximum 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 to" 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	Educational
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.