Attn: University of Minnesota Departments

Re: Exempt purchases in Michigan

Please read the following instructions and explanations carefully:

In order to claim an exemption in Michigan, a completed Michigan Sales and Use Tax Exemption Certificate as attached must be presented to the sellers. Please choose a type of purchase and fill in the vendor information in Section 1 to fully complete the form. If this is a one-time purchase, check the box for “One-Time Purchase” and fill in the related order/invoice number. If you expect to make multiple purchases from this vendor within a period of 12 months, please check the box for “Blanket Certificate: Recurring Business Relationship”. If you expect to make multiple purchases from this vendor for more than a 12 month period, please check the box for “Blanket Certificate” and write down an “Expiration Date” with a maximum of four years from the date it is signed (05/13/13). Also, it is important that you read and understand the Instructions section following the exemption certificate.

In addition, payment for the item or service must be made using the University Procurement Card (PCard) or a University check. If payment is made using a personal credit card or check, you will have to pay sales tax on the item, even if later you will be reimbursed by the University.

Michigan does not exclude items from our exempt status, so if you follow all the instructions above, sales tax on all your purchases should be exempt in Michigan.

If you have any questions or concerns regarding Michigan sales tax exemptions, please feel free to reach us at 612-624-1053 or email at TaxHelp@umn.edu.

Sincerely,

The University Tax Management Office
Michigan Sales and Use Tax Certificate of Exemption

INSTRUCTIONS: DO NOT send to the Department of Treasury. Certificate must be retained in the seller's records. This certificate is invalid unless all four sections are completed by the purchaser.

SECTION 1: TYPE OF PURCHASE

- [ ] A. One-Time Purchase
  Order or Invoice Number: __________________

- [ ] B. Blanket Certificate, Recurring Business Relationship
  Expiration Date (maximum of four years): _______________

- [ ] C. Blanket Certificate
  Expiration Date (maximum of four years): _______________

The purchaser hereby claims exemption on the purchase of tangible personal property and selected services made from the vendor listed below. This certificate certifies that this claim is based upon the purchaser's proposed use of the items or services, OR the status of the purchaser.

Vendor's Name and Address

SECTION 2: ITEMS COVERED BY THIS CERTIFICATE

Check one of the following:

- [ ] 1. All Items purchased.
- [ ] 2. Limited to the following items: ____________________________

SECTION 3: BASIS FOR EXEMPTION CLAIM

Check one of the following:

- [ ] 1. For Lease. Enter Use Tax Registration Number: __________________
- [ ] 2. For Resale at Retail. Enter Sales Tax License Number: ______________

The following exemptions DO NOT require the purchaser to provide a number:

- [ ] 3. Agricultural Production. Enter percentage: __

- [ ] 4. Church, Government Entity, Nonprofit School, or Nonprofit Hospital (Circle type of organization).

- [ ] 5. Contractor (must provide Michigan Sales and Use Tax Contractor Eligibility Statement (Form 3520)).

- [ ] 6. For Resale at Wholesale.

- [ ] 7. Industrial Processing. Enter percentage: __

- [ ] 8. Nonprofit Internal Revenue Code Section 501(c)(3) or 501(c)(4) Exempt Organization.


- [ ] 10. Rolling Stock purchased by an Interstate Motor Carrier.

- [ ] 11. Qualified Data Center

- [ ] 12. Direct Pay - Authorized to pay use tax on qualified transactions directly to the State of Michigan under Account Number ______________

- [ ] 13. 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.

<table>
<thead>
<tr>
<th>Business Name</th>
<th>Type of Business (see codes on page 2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regents of the University of Minnesota</td>
<td>14 Non-Profit Educational</td>
</tr>
</tbody>
</table>

Business Address
2221 University Ave SE, Suite 100

City, State, ZIP Code
Mpls, MN 55414

Business Telephone Number (Include area code)
612-624-1053

Name (Print or Type)
Kelly D. Farmer

Signatures and Title
University Tax Director
Date Signed
09/28/2020
Instructions for completing *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372)

Purchasers may use this form to claim exemption from Michigan sales and use tax on qualified transactions. It is the Purchaser’s responsibility to ensure the eligibility of the exemption being claimed. All claims are subject to audit. Non-qualified transactions are subject to tax, statutory penalty and interest.

Sellers are required to maintain records, paper or electronic, of completed exemption certificates for a period of four years. Michigan does not issue “tax exempt numbers” and a seller may not rely on a number for substitution of an exemption certificate. Other documentation that sellers in the State of Michigan may accept are the Uniform Sales and Use Tax Certificate approved by the Multistate Tax Commission, the Streamlined Sales and Use Tax Agreement Certificate of Exemption, the same information in another format from the purchaser, or resale or exemption certificates or other written evidence of exemption authorized by another state or country.

**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 Certificate” 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 | Accommodations | 10 | Utilities |
| 02 | Agricultural   | 11 | Wholesale  |
| 03 | Construction   | 12 | Advertising, newspaper |
| 04 | Manufacturing  | 13 | Non-Profit Hospital |
| 05 | Government     | 14 | Non-Profit Educational |
| 06 | Rental or leasing | 15 | Non-Profit 501(c)(3) or 501(c)(4) |
| 07 | Retail         | 16 | Qualified Data Center |
| 08 | Church         | 17 | Other      |
| 09 | Transportation |

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.

**THE COMPLETED CERTIFICATE MUST BE RETAINED IN YOUR RECORDS IN THE EVENT OF AN AUDIT.**

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