

# UNIVERSITY OF MINNESOTA

*Twin Cities Campus*

*University Tax Management Office*

*2221 University Ave SE  
Suite 100, Campus Code 2715  
Minneapolis, MN 55414*

*Office: 612-624-1053  
Fax: 612-626-1886  
Web: <http://tax.umn.edu>  
Email: [TaxHelp@umn.edu](mailto:TaxHelp@umn.edu)*

**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](mailto:TaxHelp@umn.edu).

Sincerely,

The University Tax Management Office

## Michigan Sales and Use Tax Certificate of Exemption

**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
- 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 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 (must provide IRS authorized letter with this form).
9.  Nonprofit Organization with an authorized letter issued by the Michigan Department of Treasury prior to June 1994 (must provide copy of letter with this form).
10.  Rolling Stock purchased by an Interstate Motor Carrier.
11.  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.

Business Name <b>Regents of the University of Minnesota</b>		Type of Business (see codes on page 2) <b>14 Non-Profit Education</b>
Business Address <b>2221 University Ave SE, Suite 100</b>		City, State, ZIP Code <b>Minneapolis, MN 55414</b>
Business Telephone Number (include area code) <b>(612) 624-1053</b>		Name (Print or Type) <b>Kelly D. Farmer</b>
Signature and Title  University Tax Director		Date Signed <b>01/05/16</b>