

# Michigan Sales and Use Tax Certificate of Exemption

This exemption claim should be completed by the purchaser, provided to the seller, and is not valid unless the information in all four sections is complete. Do not send a copy to Treasury unless one is requested.

## SECTION 1: TYPE OF PURCHASE

 Check one of the following:

- 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 completing this form hereby claims exemption from tax on the purchase of tangible personal property or services purchased from the seller named below. This claim is based upon: the purchaser's proposed use of the property or services; OR the purchaser's exempt status.

Seller's Name and Address
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## 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. Purchaser will lease the property and elects to pay tax based on rental receipts. Enter sales tax license or use tax registration number: \_\_\_\_\_
2.  For Resale at Retail. Enter Sales Tax License Number: \_\_\_\_\_
3.  Direct Pay - Authorized to pay use tax on qualified transactions directly to Michigan Treasury under account number: \_\_\_\_\_

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

4.  Agricultural Production. Enter percentage: \_\_\_\_\_%
5.  Government Entity (U.S. or its instrumentalities, State of Michigan or its political subdivisions), Nonprofit School, Nonprofit Hospital, Church or House of Religious Worship (circle type of organization)
6.  Contractor (provide *Michigan Sales and Use Tax Contractor Eligibility Statement* (Form 3520)).
7.  For Resale at Wholesale.
8.  Industrial Processing. Enter percentage: \_\_\_\_\_%
9.  Nonprofit Internal Revenue Code Section 501(c)(3), 501(c)(4), or 501(c)(19) Exempt Organization.
10.  Nonprofit Organization with an authorized letter issued by Michigan Department of Treasury prior to July 17, 1998 (sales tax) or June 13, 1994 (use tax).
11.  Rolling Stock purchased by an Interstate Motor Carrier.
12.  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 University of Rhode Island		Type of Business (see codes on page 2) Non-Profit Educational
Business Address 75 Lower College Road	City, State, ZIP Code Kingston, RI 02881	
Business Telephone Number (include area code) (401) 874-2378	Name (Print or Type) Angela Miller	
Signature 	Title AVP Financial Operations & Controller	Date Signed 04/25/2023

## 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.

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