

# 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: \_\_\_\_\_

C. Blanket Certificate  
Expiration Date (maximum of four years): \_\_\_\_\_

B. Blanket Certificate. Recurring Business Relationship

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:

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

## SECTION 3: BASIS FOR EXEMPTION CLAIM

Check one of the following:

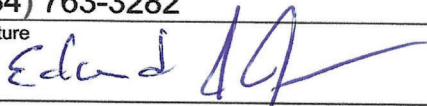
- For Lease. Purchaser will lease the property and elects to pay tax based on rental receipts. Enter sales tax license or use tax registration number: \_\_\_\_\_
- For Resale at Retail. Enter Sales Tax License Number: \_\_\_\_\_
- Direct Pay - Authorized to pay use tax on qualified transactions directly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

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

- Agricultural Production. Enter percentage: \_\_\_\_\_%
- 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)
- Contractor (provide *Michigan Sales and Use Tax Contractor Eligibility Statement (Form 3520)*).
- For Resale at Wholesale.
- Industrial Processing. Enter percentage: \_\_\_\_\_%
- Nonprofit Internal Revenue Code Section 501(c)(3), 501(c)(4), or 501(c)(19) Exempt Organization.
- 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).
- Rolling Stock purchased by an Interstate Motor Carrier.
- Other (explain): **FEIN: 38-6006309**

## 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 Michigan</b>		Type of Business (see codes on page 2) <b>05, 13, 14, 15</b>	
Business Address <b>5082 Wolverine Tower, 3003 S. State Street</b>		City, State, ZIP Code <b>Ann Arbor, MI 48109-1287</b>	
Business Telephone Number (include area code) <b>(734) 763-3282</b>		Name (Print or Type) <b>Edward J. Jennings</b>	
Signature 		Title <b>Tax Director</b>	Date Signed



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON 25, D. C.

OCT 4 1961

IN REPLY REFER TO  
T:R:EO:3-JN

The Regents of the University of Michigan  
500 South State Street  
Ann Arbor, Michigan

Gentlemen:

Consideration has been given to your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

Our records show that you were held to be exempt under section 101(6) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts, by a ruling dated December 1, 1939. A ruling of August 12, 1943, modified the ruling of December 1, 1939, and held you to be exempt from Federal income tax as a wholly-owned instrumentality of the State of Michigan.

You indicate that the reason you are applying for exemption under section 501(c)(3) of the Code is that your employees desire to avail themselves of the tax treatment provided under section 403(b) of the Code.

You were constituted a body corporate by specific provision of Article II, Section 4, of the Constitution of the State of Michigan of 1908, to operate the University of Michigan. Your authority is derived from that portion of Section 5 of the said Article II which states that the Board of Regents shall have the general supervision of the university and the direction and control of all expenditures from the university funds.

After careful consideration of all the evidence presented, including the provisions of the law under which you operate, it is concluded that you are an instrumentality of the State of Michigan, and that you are also exempt under section 501(c)(3) of the Code. Since you are exempt under section 501(c)(3), section 403(b) of the Code is applicable to annuity contracts purchased by you for your employees, provided the contracts meet the conditions of the latter section. This ruling modifies our ruling of August 12, 1943.

The Regents of the University of Michigan

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

Your District Director is being advised of this action.

Very truly yours,

*John W. L. Fittleton*  
Director, Tax Rulings Division