Michigan Department of Treasury
3372 (Rev. 09-18)

# 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

☐ 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 |
|---|
| Mega Depot, LLC 145 Pine Haven Shores,Suite 2292, Shelburne, VT 05482 |

## 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.
9. ☐ Nonprofit Organization with an authorized letter issued by the Michigan Department of Treasury prior to June 1994.
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.*

| Business Name | | Type of Business (see codes on page 2) |
|---|---|---|
| Business Address | City, State, ZIP Code | |
| Business Telephone Number (include area code) | Name (Print or Type) | |
| Signature and Title | Date Signed | |

# 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.**