

# 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): 01/02/2029

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:

1.  All items purchased.
2.  Limited to the following items: \_\_\_\_\_

**SECTION 3: BASIS FOR EXEMPTION CLAIM**

Check one of the following:

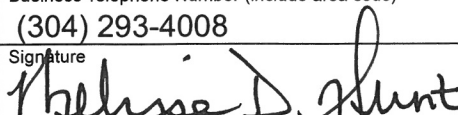
1.  For Lease. Purchaser will lease the property and elects to pay tax based on rental receipts. Enter sales tax license or use tax registration number: \_\_\_\_\_
2.  For Resale at Retail. Enter Sales Tax License Number: \_\_\_\_\_
3.  Direct Pay - Authorized to pay use tax on qualified transactions 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 <b>STATE OF WEST VIRGINIA, WEST VIRGINIA UNIVERSITY</b>		Type of Business (see codes on page 2) <b>14</b>
Business Address <b>ONE WATERFRONT PLACE, PO BOX 6005</b>		City, State, ZIP Code <b>MORGANTOWN, WV 26506</b>
Business Telephone Number (include area code) <b>(304) 293-4008</b>		Name (Print or Type) <b>MELISSA D. HUNT</b>
Signature 	Title <b>DIRECTOR, TAX SERVICES</b>	Date Signed <b>1/2/2025</b>