

## 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 **Miedema Auctioneering, Inc. 601 Gordon Industrial Ct. SW, Byron Center, MI 49315**

### 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