



Form ST3, Certificate of Exemption

Purchaser: Complete this certificate and give it to the seller.

Seller: If this certificate is not completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked. This certificate remains in force as long as the purchaser continues making purchases or until otherwise cancelled by the purchaser.

☒ Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

☐ If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name _____ Project description _____

Name of Purchaser

REGENTS OF THE UNIVERSITY OF MICHIGAN

Business Address

5082 WOLV. TWR, 3003 S STATE ST

City

ANN ARBOR

State

MI

ZIP code

48109

Purchaser's Tax ID Number

MI DOES NOT ISSUE ID #'S TO STATE SCHOOLS

State of Issue

If no tax ID number,

Enter one of the following:

FEIN

38-6006309

Driver's license number/State issued ID number

State of Issue

Number

Name of seller from whom you are purchasing, leasing, or renting

Seller's Address

City

State

ZIP code

Type of Business

- ☐ 01 Accommodation and food services
- ☐ 02 Agricultural, forestry, fishing, hunting
- ☐ 03 Construction
- ☐ 04 Finance and insurance
- ☐ 05 Information, publishing and communications
- ☐ 06 Manufacturing
- ☐ 07 Mining
- ☐ 08 Real estate
- ☐ 09 Rental and leasing
- ☐ 10 Retail trade

- ☐ 11 Transportation and warehousing
- ☐ 12 Utilities
- ☐ 13 Wholesale trade
- ☐ 14 Business services
- ☐ 15 Professional services
- ☒ 16 Education and health-care services
- ☐ 17 Nonprofit organization
- ☐ 18 Government
- ☐ 19 Not a business (explain) _____
- ☐ 20 Other (explain) _____

Reason for Exemption (See Instructions)

- ☐ A Federal government (department) _____
- ☒ B Specific government exemption
EDUCATIONAL ORGANIZATION
- ☐ C Tribal government (name) _____
- ☐ D Foreign diplomat # _____
- ☐ E Charitable organization # _____
- ☐ F Educational organization # _____
- ☐ G Religious organization # _____
- ☐ H Resale
- ☐ I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)

- ☐ J Agricultural production
- ☐ K Industrial production/manufacturing
- ☐ L Direct pay authorization
- ☐ M Multiple points of use (services, digital goods, or computer software delivered electronically)
- ☐ N Direct mail
- ☐ O Other (enter number from instructions) _____
- ☐ P Percentage exemption
 - ☐ Advertising (enter percentage) _____ %
 - ☐ Utilities (enter percentage) _____ %
 - ☐ Electricity (enter percentage) _____ %

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of Authorized Purchaser

Print Name Here

Title

Date

Susan E Ryerson SUSAN E RYERSON

TAX ADVISOR

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: _____

☒ C. Blanket Certificate

Expiration Date (maximum of four years): 12/1/2023

☐ B. Blanket Certificate. Recurring Business Relationship

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

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): 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 Regents of the University of Michigan		Type of Business (see codes on page 2) 05, 13, 14, 15
Business Address 5082 Wolverine Tower, 3003 S. State Street		City, State, ZIP Code Ann Arbor, MI 48109-1287
Business Telephone Number (include area code) (734) 764-9219		Name (Print or Type) Susan E. Ryerson
Signature and Title <i>Susan E. Ryerson</i> Sr. Tax Advisor		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