

Michigan Sales and Use Tax Certificate of Exemption

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

- One-time purchase.
Order or Invoice Number: _____
- Blanket certificate.
Expiration Date (maximum of four years): _____
- 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

Blue Flame Propane, Inc., PO Box 430, 36065 Water Street, Richmond, MI 48062

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 Resale at Retail. Enter Sales Tax License Number: _____
2. For Lease. Enter Use Tax Registration Number: _____

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

3. For Resale at wholesale
4. Agricultural Production. Enter percentage: _____%
5. Industrial Processing. Enter percentage: _____%
6. Church, Government Entity, Nonprofit School, or Nonprofit Hospital (Circle type of organization)
7. Nonprofit Internal Revenue Code Section 501(c)(3) or 501(c)(4) Exempt Organization (must provide IRS authorized letter with this form)
8. Nonprofit Organization with an authorized letter issued by the Michigan Department of Treasury prior to June 1994 (must provide copy of letter with this form)
9. Rolling Stock purchased by an Interstate Motor Carrier
10. 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.

| | |
|-----------------------------------------------|-----------------------|
| Type of Business (see codes on page 2) | Business Name |
| 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

The purchaser shall complete all four sections of the exemption certificate to establish a valid exemption claim. A seller must meet a "good faith" standard required by law. "Good faith" means that the seller received a completed and signed Certificate of Exemption from the purchaser. Sellers must retain the exemption certificates for a period of at least four years.

Michigan does not issue "tax exemption numbers". Sellers should not accept a number as evidence of exemption from sales or use tax. A purchaser who claims exemption for "resale at retail" or "for lease" must provide the seller with an exemption certificate and their sales tax license number or use tax registration number.

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" 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 | Accommodation | 09 | Transportation |
| 02 | Agricultural | 10 | Utilities |
| 03 | Construction | 11 | Wholesale |
| 04 | Manufacturing | 12 | Advertising, newspaper |
| 05 | Government | 13 | Hospital |
| 06 | Rental or leasing | 14 | Educational |
| 07 | Retail | 15 | 501c3 or 501c4 |
| 08 | Church | 16 | Other |

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.

DO NOT SEND THIS EXEMPTION CERTIFICATE TO THE DEPARTMENT OF TREASURY.