

of the General Sales Tax Act, indicating "For nonprofit organization exempt from Federal income tax under section 501(c)(3) or 501(c)(4) of the IRC"; and

2) Include a copy of their Federal exemption letter. (A two-sided, one-page document could be utilized--one side the Certificate of Exemption, and the other a reproduction of the page in the Federal ruling or determination letter that states recognition of tax-exempt status.)

Please see Revenue Administrative Bulletin 1995-3 regarding non-profit organizations. [General Sales Tax Act MCL 205.54n[1]; MSA 7.525(14) and Use Tax Act MCL 205.94(aa); MSA 7.555(4)(y)]

For questions related to this Revenue Administrative Bulletin please call the Sales, Use and Withholding Taxes Division-Technical Section at (517) 373-3190 or write to them at Treasury Building, Lansing, Michigan 48922.

**MICHIGAN SALES AND USE TAX CERTIFICATE OF EXEMPTION**

This certificate is invalid unless all four sections are completed by the purchaser.

**Section 1: Check one of the following:**

One time purchase       Blanket certificate<sup>1</sup>

The purchaser hereby claims exemption on the purchase of tangible personal property and selected services made under this certificate from:

(Vendor's Name) \_\_\_\_\_

and certifies that this claim is based upon the purchaser's proposed use of the items or services, or the status of the purchaser:

**Section 2: Items covered by this certificate:**

All items purchased

Limited to the following items: \_\_\_\_\_

**Section 3: Basis for exemption claim:**

Resale

At Retail - Sales Tax Registration Number: \_\_\_\_\_

At Wholesale - No Number Required

Agricultural Production: (Describe) \_\_\_\_\_

Industrial Processing

Not Profit Organizations

Government Entity, Nonprofit School, Nonprofit Hospital, and Church  
(circle type of organization)

XX Internal Revenue Code Section 501(c)(3) and 501(c)(4) Organizations

       Exempt letter from the State of Michigan

       Other (explain): \_\_\_\_\_

**Section 4: Certification:**

In the event this claim is disallowed, the purchaser promises to reimburse the seller for the amount of tax involved.

Purchaser Tulane University

Street Address 6823 St. Charles Ave

Area Code / Telephone No. 504-865-5783

City State Zip Code New Orleans, La. 70118

Signature and Title Date Signed \_\_\_\_\_

Name (Print or Type) \_\_\_\_\_

1A blanket certificate is valid for three years from date of signature unless an earlier expiration date is listed below:

Expiration date, if less than three years: \_\_\_\_\_.