

MICHIGAN SALES TAX EXEMPTION CERTIFICATE (FORM 3372)

****For internal Indiana University use only****

Note: According to Mich. Admin. Code R205.74, Indiana University is exempt from sales and use tax as an educational institution. The University must issue the attached certificate to sellers when purchasing tangible personal property or taxable services to qualify for exemption from MI sales and use taxes. A seller may accept Form 3372 from Indiana University at the time of sale, or within 120 days after the sale to establish the privilege of the exemption.

- Purchases must be paid for with University funds in the following manner:
 - Are directly invoiced and charged to Indiana University, and
 - Are directly paid by Indiana University via
 - check,
 - credit card
- The exemption applies to sales, not for resale, to regularly organized educational institutions not operated for profit.
- It is not necessary to give the seller a new certificate every time you make a purchase. A blanket exemption claim covers all exempt transfers between the University and the seller for a four year period as long as there is a recurring business relationship between University and seller. A recurring relationship exists when not more than 12 months passes between sales transactions.

Instructions: Fill out all sections highlighted in blue including:

- Expiration Date (4 years from date of purchase)
- Vendor's Name and Address

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): 02/01/27
- ☐ 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

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 Indiana University		Type of Business (see codes on page 2) 05
Business Address 1024 E 3rd Street, Room 132	City, State, ZIP Code Bloomington, IN 47405	
Business Telephone Number (include area code) (812) 855-0142	Name (Print or Type) Donald S. Lukes	
Signature 	Title University Treasurer	Date Signed 2/2/2023