

# 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: \_\_\_\_\_
- B. Blanket Certificate. Recurring Business Relationship
- C. Blanket Certificate  
Expiration Date (maximum of four years): \_\_\_\_\_

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

Williams-Sonoma DTC, Inc./Williams-Sonoma Stores, Inc.

3250 Van Ness Avenue San Francisco CA 94109

## 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.*

I declare that the information provided herein is complete and accurate to the best of my knowledge. In addition, by signing this tax exemption form below, I am acknowledging and representing my understanding and acceptance of, and to be bound by, the additional tax terms and conditions set forth below.

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	Title	Date Signed

## **Tax Terms & Conditions**

For purposes of these Terms and Conditions, "Customer" shall mean the buyer of the products referenced in this tax exemption form.

### **Taxes**

Customer shall comply with all applicable state laws including sales and use tax.

### **Indemnification**

Customer shall indemnify Williams-Sonoma DTC, Inc. ("WSDTC") or Williams-Sonoma Stores, Inc. ("WSS"), or any of its affiliates, subsidiaries, parent companies, directors, officers, employees and agents for any tax, interest and penalties that are assessed by a taxing or other governmental authority arising from or related to any failure on the Customer's part to collect and remit legally required tax on tax-exempt purchases.

### **Invoicing – Sales Tax Billing Errors**

If Customer is invoiced sales tax incorrectly, Customer shall claim a tax paid purchase (or similar) credit on their state specific sales tax return for those states which permit the claiming of such credits.

If Customer requires a sales tax refund related to any previous purchases from WSDTC or WSS, a written request including a statement of facts, along with all relevant supporting documentation (e.g., Resales Certificate, etc.), must be submitted within three (3) months of the original invoice date.

### **Audit Requirements**

Customer shall comply with all reasonable requirements and requests of Williams-Sonoma, Inc. ("WSI"), including but not limited to the submission of the state sales tax registration numbers for those states where Customer is sales tax registered and doing business.

In the event that WSI, WSDTC, WSS or any of their affiliates is subjected to any tax audits related to previous sales to the customer on a tax-exempt basis, customer will fully cooperate with WSI in providing all appropriate information, as well as any required documentation, in an effort to meet the tax audit requirements of all tax authorities.

## Instructions for completing *Michigan Sales and Use Tax Certificate of Exemption (Form 3372)*

**Purchasers** may use this form to claim exemption from Michigan sales and use tax on qualified transactions. All fields must be completed; however, if provided to the purchaser in electronic format, a signature is not required. All claims are subject to audit. The purchaser must ensure eligibility of the exemption claimed; a purchaser who improperly claims an exemption is liable for tax, penalty, and interest, with limited exceptions.

**Sellers:** Michigan does not issue “tax exempt numbers” and a seller is not permitted to rely on a number in lieu of a valid exemption claim. Sellers are required to maintain proper records of exempt sales, including exemption forms or the same information in another format. Records may be kept electronically. If the exemption certificate is received in electronic format, a signature is not required. A seller who does not comply with these requirements may be liable for tax, penalty, and interest. See Revenue Administrative Bulletin 2016-14 for more information. All claims are subject to audit.

### SECTION 1:

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. Parties do not need to renew this blanket exemption claim as long as the recurring business relationship exists.

C) Choose “Blanket Certificate” and enter the expiration date (maximum four years) when there may be a period of more than 12 months between sales transactions. This option is best when purchaser and seller anticipate more than one exempt transaction before the expiration date but do not have or may not maintain a recurring business relationship.

### 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:

Check the box that applies and, if applicable, provide the required information. The exemptions listed are the most common. If the exemption you are claiming is not listed, check “Other” and enter the qualifying exemption.

### SECTION 4:

Purchaser must complete Section 4. A signature is only required if a paper form is used; in that case, the purchaser should sign and provide their title (for example, Purchasing Manager, President, Owner). For Type of Business, enter the number from the following list that best describes the purchaser’s business.

01	Accommodations	10	Utilities
02	Agricultural	11	Wholesale
03	Construction	12	Advertising, newspaper
04	Manufacturing	13	Non-Profit Hospital
05	Government	14	Non-Profit Educational
06	Rental or leasing	15	Non-Profit 501(c)(3), 501(c)(4), or 501(c)(19)
07	Retail	16	Other (enter code and write in business type)
08	Church		
09	Transportation		