

## 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): \_\_\_\_\_

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 <b>EMORY UNIVERSITY</b>		Type of Business (see codes on page 2) <b>15</b>
Business Address	City, State, ZIP Code	
Business Telephone Number (include area code)	Name (Print or Type) <b>Susan P. Clark</b>	
Signature <i>Susan P. Clark</i>	Title <b>SR. Director of Tax</b>	Date Signed



**IRS** Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077556534  
Sep. 30, 2009 LTR 4168C 0  
58-0566256 000000 00

00028113  
BODC: TE

EMORY UNIVERSITY  
% CAROL CARTER  
1599 CLIFTON RD NE  
ATLANTA GA 30322-4250



009466

Employer Identification Number: 58-0566256  
Person to Contact: SHARON LENARD  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Aug. 31, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in April 1937, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Westcott  
Manager, EO Determinations

*Handwritten note:* 58-0566256-000000-00