District 35, Toastmasters International
Michigan Sale and Use Tax Exemption

In order to not pay Michigan Sales or Use Tax, each purchase from a Michigan vendor requires a completed "Michigan Sales and Use Tax Certificate of Exemption" (Department of Treasury Form 3372) and a copy of the "I.R.S. 501c3 Determination Letter." Both forms are available for download from the District 35 website: d35.toastmastersdistricts.org under "Public Downloads: Finances – District 35." (See pages 2 and 4 of these instructions for samples of these forms.)

Download a copy of each form: d35.toastmastersdistricts.org > Public Downloads > Finances-District 35.

On the DOT Form 3372 complete the following:

Section 1: Fill in the box with the Vendor's Name and Address
Section 4: Fill in your name and address (or the name and address of a club officer) in the box and sign the form.
Note: boxes in Sections 1, 2, and 3 are pre-checked, and line 1 in Section 4 is completed.

Present a copy of Form 3372 and the I.R.S. Letter to each Vendor. Multiple items may be purchased on each transaction. A separate set of forms must be used for each visit to a Vendor.

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

- [x] 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 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

SECTION 2: ITEMS COVERED BY THIS CERTIFICATE

Check one of the following:

1. [x] All items purchased.
2. [ ] Limited to the following items: ____

SECTION 3: BASIS FOR EXEMPTION CLAIM

Check one of the following:

1. [ ] For Lease. Enter Use Tax Registration Number: ____________________
2. [ ] For Resale at Retail. Enter Sales Tax License Number: ____________________

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

3. [ ] Agricultural Production. Enter percentage: ______%
4. [ ] Church, Government Entity, Nonprofit School, or Nonprofit Hospital (Circle type of organization).
5. [ ] Contractor (must provide *Michigan Sales and Use Tax Contractor Eligibility Statement* (Form 3520)).
6. [ ] For Resale at Wholesale.
7. [ ] Industrial Processing. Enter percentage: ______%
8. [x] Nonprofit Internal Revenue Code Section 501(c)(3) or 501(c)(4) Exempt Organization (must provide IRS authorized letter with this form).
9. [ ] 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).
10. [ ] Rolling Stock purchased by an Interstate Motor Carrier.
11. [ ] 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	Type of Business (see codes on page 2)
Toastmasters International - District 35	14
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

Purchasers may use this form to claim exemption from Michigan sales and use tax on qualified transactions. It is the Purchaser's responsibility to ensure the eligibility of the exemption being claimed. All claims are subject to audit. Non-qualified transactions are subject to tax, statutory penalty and interest.

Sellers are required to maintain records, paper or electronic, of completed exemption certificates for a period of four years. Michigan does not issue "tax exempt numbers" and a seller may not rely on a number for substitution of an exemption certificate. Other documentation that sellers in the State of Michigan may accept are the Uniform Sales and Use Tax Certificate approved by the Multistate Tax Commission, the Streamlined Sales and Use Tax Agreement Certificate of Exemption, the same information in another format from the purchaser, or resale or exemption certificates or other written evidence of exemption authorized by another state or country.

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 Certificate" 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	Accommodations	09	Transportation
02	Agricultural	10	Utilities
03	Construction	11	Wholesale
04	Manufacturing	12	Advertising, newspaper
05	Government	13	Non-Profit Hospital
06	Rental or leasing	14	Non-Profit Educational
07	Retail	15	Non-Profit 501(c)(3) or 501(c)(4)
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.

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:	In reply refer to:
OCT 27 1971	Form M-3441 T:MS:EO:R

Toastmasters International
c/o Robert T. Engle, Exe. Dir.
2200 North Grand Avenue
Santa Ana, California 92711
EIN 95-1300076 KD 95

Gentlemen:

Date of original group exemption letter: July 13, 1962

Based on the information supplied, we rule that the new subordinates you recently submitted for addition to your group exemption roster are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. This ruling supplements your original group exemption letter.

Each subordinate is required to file Form 990, Return of Organization Exempt From Income Tax, if its gross receipts in each year are normally more than $5,000. If filing is required, and if you do not include the subordinates in a group return, each must file the Form 990 by the 15th day of the fifth month after the end of its annual accounting period.

The new subordinates are not required to file a Form 1120 income tax return. However, if they are subject to tax on unrelated business income under section 511 of the Code, they must file Form 990-T.

The new subordinates are not liable for Federal unemployment taxes. They are liable for social security taxes only if they have filed waiver of exemption certificates, as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

Donors may deduct contributions to your new subordinates, as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of the new subordinates are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

Next year, within 45 days after your annual accounting period closes, please send us two copies of the following information about your subordinates:

1. A statement describing all changes during the year in the purposes, character, or method of operation of your subordinates.

2. A list showing the name, employer identification number (if the subordinate is required to file Form 990), and mailing address, including ZIP Code, of each subordinate on your group exemption roster that during the year:

   a. changed its name or address;
   b. was deleted from the roster; or
   c. was added to the roster.

   A directory of subordinates may be substituted for this list if it includes the required information and identifies the affected subordinates according to the three categories above.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:

   a. a statement that the information upon which your present group exemption letter is based applies to the new subordinates;

   b. a statement that each has given you written authorization to add its name to the roster;

   c. a list of those to which the Service previously issued separate rulings or determination letters relating to exemption; and

   d. a statement that none of the new subordinates is a private foundation as defined in section 509(a) of the Code.

4. If applicable, a statement that your group exemption roster did not change during the year.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

Thank you for your cooperation.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

FORM M-3441 (REV. 2-71)