

| State | No Sales/Use Tax | Exemption Not Available | Sales and Use Tax | | | Notes |
|---------------|------------------|-------------------------|-------------------|-------|----------|--|
| | | | Goods/Services | Meals | Lodging* | |
| Alabama | | X | T | T | T | |
| Alaska | X | | N/A | N/A | N/A | |
| Arizona | | X | T | T | T | Called "privilege tax" |
| Arkansas | | X | T | T | T | |
| California | | X | T | T | T | |
| Colorado | | | E | E | E | Submit Colorado Affidavit |
| Connecticut | | | E | E | E | Goods/Svcs - Complete Cert-119 & attach IRS letter. Meals/Lodging - File Cert-112 three weeks prior to visit, or file for refund within three years (Cert-122). Though DE does not impose sales & use tax, there is a lodging tax, for which we are not exempt |
| Delaware | X | | N/A | N/A | T | |
| Florida | | | E | E | E | Submit Consumer's Certificate of Exemption |
| Georgia | | X | T | T | T | |
| Hawaii | | | N/A | N/A | N/A | |
| Idaho | X | | E | E | E | Submit Sales Tax Exemption Certificate (ST 101) |
| Illinois | | | E | E | T | Submit Tax Exempt No: E9960-9711-04 |
| Indiana | | | E | T | T | Submit Exemption Certificate |
| Iowa | | X | T | T | T | |
| Kansas | | | E | E | E | Submit Exemption Certificate |
| Kentucky | | | E | E | E | Submit Exemption Certificate |
| Louisiana | | X | T | T | T | Submit Permanent Exemption Certificate |
| Maine | | | E | E | E | |
| Maryland | | X | T | T | T | Submit Certificate of Exemption & Sales Tax Exempt Purchaser Certificate |
| Massachusetts | | | E | E | T | |

E - Exempt from taxation

T - Taxable

IRS letter - Internal Revenue Service 501(c)(3) Determination Letter

*Certain states, including Michigan, may apply this tax under county jurisdictions.

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|----------------|------------------|-------------------------|-------------------|-------|----------|--|
| | | | Goods/Services | Meals | Lodging* | |
| Michigan | | | E | E | E | Submit Certificate of Exemption & IRS letter |
| Minnesota | | | E | T | T | Certificates not required |
| Mississippi | | | E | E | E | Submit Letter of Exemption |
| Missouri | | | E | E | E | Submit Exemption Letter |
| Montana | X | | N/A | N/A | T | Though MT does not impose sales & use tax, there is a lodging tax, for which we are not exempt |
| Nebraska | | X | T | T | T | |
| Nevada | | X | T | T | T | |
| New Hampshire | X | | N/A | T | T | Though NH does not impose sales & use tax, there is a meals & rentals tax, for which we are not exempt |
| New Jersey | | | E | E | E | Submit Exempt Organization Permit |
| New Mexico | | | E (see note) | E | T | Services are taxable. Contact Tax Resources for original NTTC. |
| New York | | | E | E | E | Submit Exempt Organization Certification Forms ST-119 & ST-119.1 |
| North Carolina | | X (see note) | T | T | T | File for semiannual refund |
| North Dakota | | | E | E | E | Submit Certificate of Exempt Status |
| Ohio | | | E | E | E | Submit Blanket Exemption Certificate |
| Oklahoma | | X | T | T | T | |
| Oregon | X | | N/A | N/A | N/A | |
| Pennsylvania | | X | T | T | T | |
| Rhode Island | | | E | E | E | Submit Certificate of Exemption |
| South Carolina | | X | T | T | T | |
| South Dakota | | | E | E | E | Certificates not required |
| Tennessee | | | E | E | E | Submit IRS Determination Letter |

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|-----------------|------------------|-------------------------|-------------------|-------|----------|---|
| | | | Goods/Services | Meals | Lodging* | |
| Texas | | | E | E | T | Sales/Use/Meals - submit Sales & Use Tax Exemption Certificate |
| Utah | | | E | E | E | Submit Form TC-73. If purchase is \$1,000 or more, submit Form TC-721 |
| Vermont | | | E | T | T | Submit Certificate of Exemption |
| Virginia | | X | T | T | T | |
| Washington | | X | T | T | T | |
| Washington D.C. | | | E | E | E | Submit Letter of Exemption |
| West Virginia | | X | T | T | T | |
| Wisconsin | | | E | E | E | Submit Certificate of Exempt Status |
| Wyoming | | X | T | T | T | |

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IRS letter - Internal Revenue Service 501(c)(3) Determination Letter

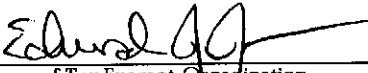
*Certain states, including Michigan, may apply this tax under county jurisdictions.

Affidavit of Non-Taxable Sale to Tax-Exempt Organization

The undersigned declares, under penalties of perjury, that the tangible personal property or taxable service purchased without payment of otherwise applicable Colorado sales tax(es) from

| | |
|----------------|---|
| Vendor Name | The Regents of The University of Michigan |
| Vendor Address | Ann Arbor, Michigan 48109 |

is to be paid from the tax-exempt organization's funds and that said organization has not and will not receive any reimbursement through either direct payment, collection or "donation" from any person(s) for the use or consumption of said tangible personal property or service.

| | | | |
|---|---|-------|-------------|
| Signature |  | Title | Tax Manager |
| Name of Tax-Exempt Organization | The Regents of the University of Michigan | | |
| Sales Tax Exemption Number | Not Applicable ID Numbers Not Issued by the | Date | |
| State of Michigan to 501(c)(3) Corporations and/or State Agencies | | | |

| | | | |
|---------------------------------------|---------------------|-------------------------------------|-------------------------------------|
| Name of Purchaser | Address | CT Tax Registration Number (If any) | Exemption Permit # (If any) |
| Regents of the University of Michigan | Ann Arbor, MI 48109 | N/A | N/A |
| | | | Federal Employer ID # 38-6006309 |
| Name of Seller | Address | CT Tax Registration Number (If any) | Federal Employer ID # |

Check One Box:

Blanket Certificate Certificate for One Purchase Only

Check the Appropriate Box and Provide a Written Description of Each Item Purchased:

Tangible Personal Property Taxable Services

Description:

DECLARATION BY PURCHASER

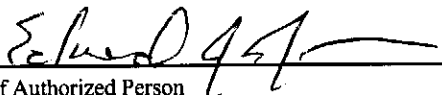
The qualifying exempt organization declares that the tangible personal property or taxable services described above will be used exclusively for the purposes for which the organization was established, including the purchase of tangible personal property or meals for resale at one of five fundraising or social events per year that are exempt from tax. The organization further declares that the exemption permit, determination letter or group exemption letter (as the case may be) attached to this certificate has not been canceled or revoked.

According to Conn. Gen. Stat. §12-412(8) or Conn. Gen. Stat. §12-412(94), the purchase of the item(s) is exempt from sales and use taxes.

I declare under the penalty of false statement that I have examined the information in this certificate and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Regents of the University of Michigan

Name of Purchaser

By:  Tax Manager _____
Signature of Authorized Person Title Date

| | |
|---|--|
| Name of: (Check one box) <input checked="" type="checkbox"/> Exempt Organization <input type="checkbox"/> Qualifying Governmental Agency Regents of the University of Michigan | Federal Employer Identification Number 38-6006309 |
| Address of Exempt Organization or Qualifying Governmental Agency Ann Arbor, MI 48109 | Connecticut Exemption Permit Number (if any) N/A |

(If the exempt organization was not issued a Connecticut exemption permit (E-number), please attach a copy of the exempt organization's I.R.C. §501(c)(3) or (13) determination letter.)

| | |
|---------------------|--|
| Name of Retailer | Check Appropriate Box(es) <input type="checkbox"/> Meals <input type="checkbox"/> Lodging |
| Address of Retailer | Date(s) of Event |

Describe Purpose or Reason for Event: (Please be specific. For example, meeting of board of trustees, or luncheon to honor volunteers)

For the purchase of meals or lodging by the exempt organization or qualifying governmental agency: (See instructions)

| Column A | Column B | Column C |
|---|--|---|
| Total Number of Meals or Lodging to be Purchased | Number for Which No Reimbursement, Full or Partial, Will Be Received | Number for Which Reimbursement, Full or Partial, Will Be Received |
| The sum of the numbers entered in Column B and in Column C should equal the number entered in Column A. | | |


| | |
|---|---|
| Will the meals or lodging be in conjunction with a conference or seminar for which a charge will be made to those attending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Will the retailer of the meals or lodging directly invoice and charge the agency or organization for the meals or lodging? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| Will a charge, by whatever name called, be made for the meals or lodging by the exempt organization or qualifying governmental agency to those who will consume the meals or lodging? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Will the agency or organization directly pay the retailer of the meals or lodging with a check drawn on its own checking account or with a credit card issued in its own name (and not in the name of one of its members, employees or officers)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |

Declaration by Exempt Organization or Qualifying Governmental Agency

I declare that the exempt organization or qualifying governmental agency:

- Is being directly invoiced and charged by the retailer;
- Is directly paying the retailer with a check drawn on its own account or with a credit card issued in its own name; and
- Will not be reimbursed, directly or indirectly, by donation or otherwise, for all or a portion of the cost of the meals or lodging by those consuming the meals or lodging.

I also declare that any exemption permit noted on this certificate, or any determination letter or group exemption letter (as the case may be) attached to this certificate, has not been canceled or revoked. I declare under the penalty of false statement that I have examined this certificate and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

| | |
|---|------------------|
| Edward J. Jennings | Tax Manager |
| Print Name | Title |
|  | |
| Signature of Authorized Person | Date |
| | 734/763-3282 |
| | Telephone Number |

Notice to Retailers: Do not accept this certificate if the Department has not completed the following section and noted official approval.

For Department Use Only

Request Approved by Department

| | |
|--|---------------|
| Official Approval/Department of Revenue Services | Date Approved |
|--|---------------|

Request Disapproved by the Department

Exempt organization did not provide proof of exempt status. (Connecticut exemption permit number or I.R.C. §501(c)(3) or (13) determination letter.)

Exempt organization or qualifying governmental agency will not be directly invoiced and charged by the retailer of the meals or lodging.

Exempt organization or qualifying governmental agency will not directly pay the retailer of the meals or lodging with a check drawn on its own checking account or with a credit card issued in its own name (and not in the name of one of its members, employees or officers).

Exempt organization or qualifying governmental agency will be reimbursed, in full or in part, for its payment for the meals or lodging by those consuming the meals or lodging.

| | |
|---|------------------|
| Official Disapproval/Department of Revenue Services | Date Disapproved |
|---|------------------|

For Further Information: For other information, call the Exempt Organization Coordinator at 1-800-382-9463 (within Connecticut) and choose Option 0 or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911. Preview and download forms and publications from the DRS Web site: www.drs.state.ct.us

Submit this certificate for approval to: Department of Revenue Services
Taxpayer Services Division - Exempt Organization Coordinator
25 Sigourney Street
Hartford CT 06106-5032

CERT-112 (Rev. 05/00)



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

OCT 4 1961

IN REPLY REFER TO
T:R:EO:3-JN

The Regents of the University of Michigan
500 South State Street
Ann Arbor, Michigan

Gentlemen:

Consideration has been given to your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

Our records show that you were held to be exempt under section 101(6) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts, by a ruling dated December 1, 1939. A ruling of August 12, 1943, modified the ruling of December 1, 1939, and held you to be exempt from Federal income tax as a wholly-owned instrumentality of the State of Michigan.

You indicate that the reason you are applying for exemption under section 501(c)(3) of the Code is that your employees desire to avail themselves of the tax treatment provided under section 403(b) of the Code.

You were constituted a body corporate by specific provision of Article II, Section 4, of the Constitution of the State of Michigan of 1908, to operate the University of Michigan. Your authority is derived from that portion of Section 5 of the said Article II which states that the Board of Regents shall have the general supervision of the university and the direction and control of all expenditures from the university funds.

After careful consideration of all the evidence presented, including the provisions of the law under which you operate, it is concluded that you are an instrumentality of the State of Michigan, and that you are also exempt under section 501(c)(3) of the Code. Since you are exempt under section 501(c)(3), section 403(b) of the Code is applicable to annuity contracts purchased by you for your employees, provided the contracts meet the conditions of the latter section. This ruling modifies our ruling of August 12, 1943.

The Regents of the University of Michigan

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

Your District Director is being advised of this action.

Very truly yours,

John W. L. Littleton
Director, Tax Rulings Division



Consumer's Certificate of Exemption

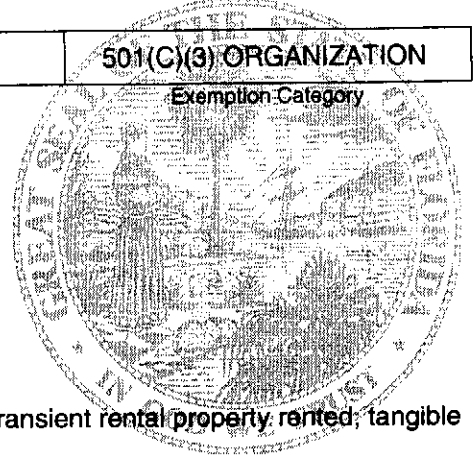
DR-14
R. 01/02

Issued Pursuant to Chapter 212, Florida Statutes

| | | | |
|--------------------|----------------|-----------------|------------------------|
| 85-8012577585C-7 | 01/16/2005 | 01/31/2010 | 501(C)(3) ORGANIZATION |
| Certificate Number | Effective Date | Expiration Date | Exemption Category |

This certifies that

REGENTS OF THE UNIVERSITY OF MICHIGAN
6021 WOLFEINE TOWER, 3003 S STATE ST
ANN ARBOR MI 48109-1287



is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/02

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.039, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is 5050 West Tennessee Street, Tallahassee, FL 32399-0100.

Idaho State Tax Commission
SALES TAX RESALE OR EXEMPTION CERTIFICATE

| | | | | | |
|---------------|-------|----------|---|----------|------------|
| Seller's Name | | | Buyer's Name Regents of the University of Michigan | | |
| Address | | | Address 6021 Wolverine Tower, 3003 S. State St | | |
| City | State | Zip Code | City | State | Zip Code |
| | | | Ann Arbor | Michigan | 48109-1287 |

1. **Buying for Resale.** I will sell, rent or lease the goods I am buying in the regular course of my business.

- a. Primary nature of business _____ Describe products sold/leased/rented _____
- b. Check the block that applies: Idaho registered retailer, seller's permit number _____
 Wholesale only, no retail sales (required - see instructions)
 Out-of-state retailer, no Idaho business presence

2. **Producer Exemptions.** I will put the goods purchased to an exempt use in the business indicated below.

Check the block that applies and complete the required information.

- Logging Exemption
 Broadcasting Exemption
 Publishing Free Newspapers
 Production Exemption - check one: Farming Ranching Manufacturing Processing Fabricating Mining
List the products you produce: _____

3. **Exempt Buyer.** All purchases are exempt. Check the block that applies.

- | | | | |
|---|---|--|---|
| <input type="checkbox"/> American Indian Tribe | <input type="checkbox"/> Federal Government | <input type="checkbox"/> Idaho Government Entity | <input type="checkbox"/> Senior Citizen Center |
| <input type="checkbox"/> American Red Cross | <input type="checkbox"/> Forest Protective Association | <input type="checkbox"/> Nonprofit Canal Company | <input type="checkbox"/> State/Federal Credit Union |
| <input type="checkbox"/> Amtrak | <input type="checkbox"/> Idaho Community Action Agency | <input type="checkbox"/> Nonprofit Hospital | <input type="checkbox"/> Qualifying Health Organization |
| <input type="checkbox"/> Center for Independent Living | <input type="checkbox"/> Idaho Foodbank Warehouse, Inc. | <input checked="" type="checkbox"/> Nonprofit School | <input type="checkbox"/> Volunteer Fire Department |
| <input type="checkbox"/> Emergency Medical Service Agency | | | |

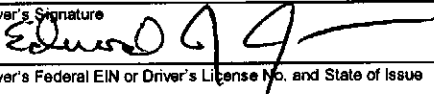
4. **Contractor Exemptions.** This exemption claim applies to the following invoice, purchase order, or job number.

- a. Invoice, purchase order or job number to which this claim applies _____
- b. City and state where job is located _____
- c. Project owner name _____
- d. This exempt project is: (check appropriate box)
 In a nontaxing state. (Only materials that become part of the real property qualify.)
 An agricultural irrigation project.
 For production equipment owned by a producer who qualifies for the production exemption.

5. **Other Exempt Goods and Buyers** (see instructions).

- | | |
|---|---|
| <input type="checkbox"/> Aircraft used to transport passengers or freight for hire | <input type="checkbox"/> Other goods or entity exempt by law under the following statute _____ (required - see instructions) |
| <input type="checkbox"/> Aircraft purchased by nonresident for out-of-state use | |
| <input type="checkbox"/> American Indian buyer holding Tribal I.D. No. _____ The goods must be delivered within the boundaries of the reservation. | <input type="checkbox"/> Pollution control equipment required by law |
| <input type="checkbox"/> Church buying goods for food bank or to sell meals to members | <input type="checkbox"/> Qualifying medical items to be administered/distributed by a licensed practitioner |
| <input type="checkbox"/> Food bank or soup kitchen buying food or food service goods | <input type="checkbox"/> Research and development goods for use at INEEL |
| <input type="checkbox"/> Heating fuel and other utilities | <input type="checkbox"/> Snow making or grooming equipment, or aerial tramway component |
| <input type="checkbox"/> Livestock sold at a public livestock market | |

Buyer: Read and sign. I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.

| | |
|--|----------------------|
| Buyer's Signature  | Title Tax Manager |
| Buyer's Federal EIN or Driver's License No. and State of Issue 38-6006309 | Date |

Attention Seller: Each of the exemptions a customer may claim on this form has special rules (see instructions on back). It is your responsibility to learn the rules and charge tax to any customers and on any goods that do not qualify for a claimed exemption and are taxable as a matter of law. You may accept this certificate from the buyer prior to the time of sale, at the time of sale, or at any reasonable time after the sale to document the exemption claim.

- * This form may be reproduced.
- * This form is valid only if all information is complete.
- * The seller must retain this form.
- * See instructions on back.



Illinois Department of Revenue

Office of Local Government Services
Sales Tax Exemption Section, 3-520
101 W. Jefferson Street
Springfield, Illinois 62702
217 782-8881

August 17, 2007

REGENTS OF THE UNIVERSITY OF MICHIGAN
6040 WOLVERINE TOWER
3003 SOUTH STATE STREET
ANN ARBOR MI 48109-1287

We have received your recent letter; and based on the information you furnished, we believe

REGENTS OF THE UNIVERSITY OF MICHIGAN
of
ANN ARBOR, MI

is organized and operated exclusively for educational purposes.

Consequently, sales of any kind to this organization are exempt from the Retailers' Occupation Tax, the Service Occupation Tax (both state and local), the Use Tax, and the Service Service Use Tax in Illinois.

We have issued your organization the following tax exemption identification number: E9960-9711-04. To claim the exemption, you must provide this number to your suppliers when purchasing tangible personal property for organizational use. This exemption may not be used by individual members of the organization to make purchases for their individual use.

This exemption will expire on June 1, 2012, unless you apply to the Illinois Department of Revenue for renewal at least three months prior to the expiration date.

Office of Local Government Services
Illinois Department of Revenue



Indiana Department of Revenue
 Indiana Government Center North Indianapolis, Indiana 46204
Indiana Not-For-Profit Tax Registration Certificate

(This certificate may not be used to collect sales tax)

Form NFP-1
 State Form
 (R/9-02)

Taxpayer ID No.
 0007452241 000 0

Date Issued
 12/13/2002



REGENTS OF THE UNIV OF MICHIGAN

3003 S STATE ST
 ANN ARBOR, MI 48109

Organization exempt from payment
 of Sales Tax.

Organization not exempt from sales
 tax.

SALES TAX EXEMPT

KANSAS DEPARTMENT OF REVENUE

DESIGNATED OR GENERIC EXEMPTION CERTIFICATE

The undersigned purchaser certifies that the tangible personal property or service purchased from:

Seller: _____
Business Name

Address: _____
Street, RR, or P. O. Box
City
State
Zip + 4

is exempt from Kansas sales and compensating use tax for the following reason:

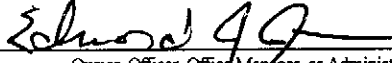
(Enter a brief description of the exemption and the Kansas statute number authorizing the exemption)

Description of tangible personal property or service purchased:

The undersigned understands and agrees that if the tangible personal property or service is used other than as stated above or for any other purpose that is not exempt from sales or compensating tax, the undersigned purchaser becomes liable for the tax.

Purchaser: The Regents of The University of Michigan
Name

Address: Ann Arbor MI 48109
Street, RR, or P. O. Box
City
State
Zip + 4

Signature:  DL#: 38-6006309 Date: _____
Owner, Officer, Office Manager, or Administrator
Driver's License Number (Required for nonprofit entities only)

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.

WHO MAY USE THIS CERTIFICATE?

This certificate may be used to claim any sales or use tax exemption authorized by Kansas sales tax law. The Kansas Department of Revenue has developed separate certificates for many of the exemptions — this certificate is designed to cover the remaining exempt transactions that require an exemption certificate, and newly-legislated exemptions for which the department has not yet designed a specific exemption certificate. Whenever possible, it is recommended that exempt buyers use the exemption certificate designed especially for their exemption. For example, a nonprofit museum should use the Nonprofit Museum or Historical Society Exemption Certificate, Form ST-28Q, when making purchases.

HOW TO USE THIS CERTIFICATE

Complete the reason for exemption by giving a brief description of the exemption and the Kansas law authorizing it. For example, an oil well drilling company buying drill bits might enter: "Oil exploration - K.S.A. 79-3606(pp)." **Important Note to the Retailer/Seller:** Read each exemption statement carefully. Some buyers are exempt only when buying tangible personal property (goods and merchandise) or **specific** types of property. Other buyers are exempt when buying property **and/or** services.

The following are examples of exempt sales this certificate is designed to cover.

Drill Bits and Explosives. Sales of drill bits and explosives actually used in oil and gas exploration and production are exempt from sales tax. K.S.A. 79-3606(pp). All other items or services purchased for use in oil and gas exploration and production are TAXABLE unless the purchase qualifies for another type of exemption, such as utilities "consumed in production."

Low Income Repair or Weatherization. Materials purchased by community action groups or agencies to repair or weatherize housing occupied by low income individuals are exempt from sales tax. K.S.A. 79-3606(oo). This exemption does NOT apply to labor services to install or apply the materials, or to contractors purchasing materials on behalf of the community action group.

Public Health Educational Materials. Sales of educational materials for free distribution to the public purchased by a nonprofit corporation organized to encourage, foster, and conduct programs for the improvement of public health are exempt from sales tax. K.S.A. 79-3606(ll). Only educational materials are exempt; all other property or services purchased by a nonprofit public health corporation are TAXABLE unless the purchase qualifies for another type of exemption.

Soil Erosion Prevention. Sales of seeds, tree seedlings, fertilizers, and other chemicals, and services purchased and used to grow plants to prevent soil erosion on land for agricultural use are exempt from sales tax. K.S.A. 79-3606(mm). This exemption also applies to services needed to produce, plant, or maintain the plants and trees planted on agricultural land to prevent soil erosion.

Newly Legislated Exemption. Briefly describe the exemption, and enter the statute reference from K.S.A. 79-3606, or enter the year and number of the House or Senate Bill authorizing the exemption, such as "1999 Senate Bill 45."

Important — Not valid unless completed.

OUT-OF-STATE EXEMPTION CERTIFICATE

Check Applicable Block

Blanket

Single Purchase

I hereby certify that The Regents of The University of Michigan

Name of Agency or Institution

Ann Arbor, MI 48109

Address

is an out-of-state agency, organization or institution exempt in its state of residence from sales and use tax that the tangible personal property or services to be purchased from:

Name of Vendor

Address

will be used solely for the exempt purpose.

Description of property or services to be purchased:

In the event that the property or services purchased are not used for the exempt purpose, it is understood that I am required to pay the tax measured by the purchase price.

It is also understood that the information contained herein can be provided to the state of residence. Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Edward J. J.

Authorized Signature

Tax Manager

Title

EIN 38-6006309

Exemption or ID Number

Date

CAUTION TO SELLER: This certificate can be used only for sales to agencies, organizations or institutions which, as an entity, are exempt from sales and use taxes in their state of residence. It cannot be used to claim exemption for specific types of property which may be exempt in the purchaser's state of residence.

REVENUE CABINET
Frankfort, Kentucky 40620
51A127 (6-88)

Official form is smaller than full page. Please cut to size along dark lines before filing.



Maine Bureau of Taxation
Augusta, Maine

PERMANENT EXEMPTION CERTIFICATE

This Exemption Certificate
is issued under the provisions of Title 36, Part 3 MRSA

*** 0050 ***
THE UNIVERSITY OF MICHIGAN
6021 WOLVERINE TOWER
3003 S STATE ST
ANN ARBOR, MI 48109-1287

Registration Number: E10317
Date Effective: August 8, 1992
Date Issued: July 30, 1997

State Tax Assessor

Form ST-2 Rev 01/95
3087449970729

This certifies that the organization named above is a school, and is therefore entitled to purchase tangible personal property or taxable services that will be used exclusively by the organization for the purposes for which it is organized without payment of the Maine sales or use tax.

Note to the Organization: This certificate is not to be used in activities that are mainly commercial enterprises including, but not limited to, purchases of items which will be resold by the organization. A copy of this certificate with the certification completed below, must be provided to your vendors in order to purchase goods exempt from tax. It is only necessary to provide one copy to the vendor. Subsequent purchases should indicate that the purchase is exempt from tax. In order to be exempt, the sale must be billed directly to and paid for directly by the organization named on the exemption certificate.

Note to the Vendor: This certificate must be taken in good faith from the taxpayer named above. Your good faith may be questioned if you have knowledge of facts which give rise to a reasonable inference that the purchaser is not the holder of the exemption certificate or that the merchandise is not to be used exclusively by the organization. This certificate is valid only if the following certification is completed.

PERMANENT EXEMPTION CERTIFICATE

I HEREBY CERTIFY: That the above exemption certificate is valid, that the tangible personal property described herein which I shall purchase from _____ will be used exclusively by the organization named above for purposes for which it is organized.

Description of property to be purchased:

Authorized Signature

Date

Form ST-5
Sales Tax Exempt
Purchaser Certificate

Rev. 8/00
Massachusetts
Department of
Revenue

Part 1. Exempt taxpayer information

To be completed by exempt government or 501(c)(3) organization.

Name
THE REGENTS OF THE UNIVERSITY OF MICHIGAN

Address
5050 WOLVERINE TOWER, 3003 SOUTH STATE STREET

City State ZIP
ANN ARBOR MI 48109-1287

Exemption number
386-006-309

Issue date Certificate expires on (date)
11/26/2005 11/26/2015

Certification is hereby made that the organization named above is an exempt purchaser under Massachusetts General Laws, Chapter 64H, sections 6(d) or 6(e). All purchases of tangible personal property or services by this organization are exempt from taxation under said chapter to the extent that such property or services are used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation.

Signature  Title Date
CORPORATE TAX MANAGER

Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

Part 2. Agent information

To be completed by agent of exempt government or 501(c)(3) organization.

Name of agent's organization

Address

City State ZIP

Agent's name

Address

City State ZIP

I certify that in making this purchase, I am acting as an agent for the exempt organization named above (select one):

Government organization (local public school, city/town government, state agency, etc.).
Attach Form ST-2, if available. If Form ST-2 is not available, enter exemption number, if known: _____

501(c)(3) organization (parochial school, Scout troop, etc.). Form ST-2 must be attached.

Signature Title Date

Part 3. Vendor information

Signature Title Date

Check applicable box:

Single purchase certificate (attach detailed receipts or complete Part 4, on next page)

Blanket certificate



Form ST-2
Certificate of Exemption

Massachusetts
Department of
Revenue

Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, sections 6(d) and (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation. **Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.** (See reverse side.)

* REGENTS OF THE UNIVERSITY OF
MICHIGAN
THE REGENTS OF THE UNIV. OF MICH
3003 S STATE ST 6395
ANN ARBOR MI
48109 1275

EXEMPTION NUMBER E
386-006-309
ISSUE DATE
11/26/05
CERTIFICATE EXPIRES ON
11/26/15

NOT ASSIGNABLE OR TRANSFERABLE

IMPROV JUN 26 2006 9:28
COMMISSIONER OF REVENUE
ALAN LEBOVIDGE



Michigan Sales and Use Tax Certificate of Exemption

DO NOT send to 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: CHECK ONE OF THE FOLLOWING

- One time purchase
Order or Invoice #: _____
- 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)

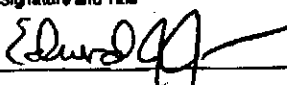
- All items purchased.
- Limited to the following items: _____

SECTION 3: BASIS FOR EXEMPTION CLAIM (Check one of the following)

- For Resale at Retail - Sales Tax License Number: _____
- For Lease - Use Tax Registration Number: _____
- The following exemptions DO NOT require the purchaser to provide a number:**
- For Resale at Wholesale
- Agricultural Production _____ %
- Industrial Processing _____ %
- Church, Government Entity, Nonprofit School, or Nonprofit Hospital (Circle type of organization.)
- Nonprofit Internal Revenue Code Section 501(c)(3) or 501(c)(4) Exempt Organizations (must provide IRS authorized letter with this form.)
- 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)
- Rolling Stock purchased by an Interstate Motor Carrier
- Direct Mail (delivered to multiple taxing jurisdictions - purchaser assumes tax payment obligation)
- 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.

| | |
|---|---|
| Type of Business (see codes on page 2) 05, 13, 14, 15 | Business Name The Regents of the University of Michigan |
| Business Address 3003 S. State St., 5050 Wolverine Tower | City, State, ZIP Code Ann Arbor, MI 48109 |
| Business Telephone Number (include area code) (734) 647-3826 | Name (Print or Type) Edward J. Jennings |
| Signature and Title  Corporate Tax Manager | Date Signed |



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

OCT 4 1961

IN REPLY REFER TO
T:R:EO:3-JN

The Regents of the University of Michigan
500 South State Street
Ann Arbor, Michigan

Gentlemen:

Consideration has been given to your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

Our records show that you were held to be exempt under section 101(6) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts, by a ruling dated December 1, 1939. A ruling of August 12, 1943, modified the ruling of December 1, 1939, and held you to be exempt from Federal income tax as a wholly-owned instrumentality of the State of Michigan.

You indicate that the reason you are applying for exemption under section 501(c)(3) of the Code is that your employees desire to avail themselves of the tax treatment provided under section 403(b) of the Code.

You were constituted a body corporate by specific provision of Article II, Section 4, of the Constitution of the State of Michigan of 1908, to operate the University of Michigan. Your authority is derived from that portion of Section 5 of the said Article II which states that the Board of Regents shall have the general supervision of the university and the direction and control of all expenditures from the university funds.

After careful consideration of all the evidence presented, including the provisions of the law under which you operate, it is concluded that you are an instrumentality of the State of Michigan, and that you are also exempt under section 501(c)(3) of the Code. Since you are exempt under section 501(c)(3), section 403(b) of the Code is applicable to annuity contracts purchased by you for your employees, provided the contracts meet the conditions of the latter section. This ruling modifies our ruling of August 12, 1943.

The Regents of the University of Michigan

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

Your District Director is being advised of this action.

Very truly yours,

John W. L. Fittleton
Director, Tax Rulings Division

Ed Buelow, Jr., Chairman
and Commissioner of Revenue

Lisa W. Davis, CPA
Associate Commissioner

Russell E. Hawkins, CPA
Associate Commissioner



MISSISSIPPI
STATE TAX COMMISSION

Sales Tax Division
Post Office Box 1033
Jackson, Mississippi 39215
Telephone: 601-923-7015
Fax: 601-923-7034

July 5, 2000

Ms. Susan E. Ryerson
Tax Coordinator
The University of Michigan
3003 South State Street
Ann Arbor, MI 48109-1287

Dear Ms. Ryerson:

This is in response to your letter of July 5, 2000 in which you asked that we provide you with a statement verifying The University of Michigan's exemption from sales and use tax. Any exemption from sales tax is provided by statute of the law. We have determined that The University of Michigan meets the qualifications for exemption as provided in Section 27-65-111(g), Mississippi Code of 1972. The exemption applies to purchases of tangible personal property and taxable services that are ordinary and necessary to the operation of The University of Michigan.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, even though said contractor or employee may be reimbursed for the expense by the exempt entity. The exemption also does not apply to Production Taxes nor Contractors Taxes levied by Sections 27-65-15 and 27-65-21, Mississippi Code of 1972, respectively.

The University of Michigan may use this letter as its authorization of exemption from sales tax on sales made to, billed to, and paid directly by The University of Michigan. If we can be of further assistance, please do not hesitate to contact us.

Sincerely,

A handwritten signature in cursive script that reads "Daniel F. Stubbs".

Daniel F. Stubbs, Auditor
Sales & Use Tax Bureau

State of Missouri

EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES

Issued to:

UNIVERSITY OF MICHIGAN
3003 S STATE-6021 WOLVERI
ANN ARBOR MI 48109

Missouri Tax I.D.
Number: 15902994

Effective Date:
07/11/2002

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(20), RSMo. This letter is issued as documentation of your exempt status.

Purchases by your Organization are not subject to sales or use tax if within the conduct of your Organization's exempt functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter. This exemption may not be used by individuals making personal purchases.

A contractor may purchase and pay for construction materials exempt from sales tax when fulfilling a contract with your Organization only if your Organization issues a project exemption certificate and the contractor makes purchases in compliance with the provisions of Section 144.062, RSMo.

Sales by your Organization are subject to all applicable state and local sales taxes. If you engage in the business of selling tangible personal property or taxable services at retail, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. If your Organization ceases to qualify as an exempt organization, this exemption will cease to be valid. This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.

Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Bureau, P.O. Box 3300, Jefferson City, MO 65105-3300, phone 573-751-2836.

STATE OF NEW JERSEY - DIVISION OF TAXATION
EXEMPT ORGANIZATION PERMIT
THE NEW JERSEY SALES AND USE TAX ACT (N.J.S.A. 54:32B-1 et seq.)

In accordance with applicable provisions of the New Jersey Sales and Use Tax, N.J.S.A. 54:32B-9, as amended, the organization whose name appears below is certified to be exempt from all sales and use taxes applicable to purchases of tangible personal property and services to be used solely and exclusively by that organization.

The Regents of the University of Michigan
6042 W. 3003, So. State St.
Ann Arbor, MI 48109

Permit No.: EO- 386-006-309/000
Date Issued 05-05-97

ST-5A
9-94, R-2

This Permit is NOT assignable or transferable.

Richard D. Gardner
DIRECTOR, DIVISION OF TAXATION

Exempt Organization Certification

This certification is not valid unless all entries have been completed.

| | | | |
|------------------------------|----------------------|--|----------|
| Name of seller | NYS Vendor ID number | Name of exempt organization making purchases | |
| | | Regents of The University of Michigan | |
| Mailing address | | Mailing address | |
| City, village or post office | | City, village or post office | |
| Ann Arbor | | Ann Arbor | |
| State | ZIP code | State | ZIP code |
| Michigan | | Michigan | 48109 |

I certify that the organization named above holds a valid Form ST-119, *Exempt Organization Certificate*, and is exempt from state and local sales and compensating use taxes on its purchases.

| | | |
|---|-----------------------|---------------|
| Enter exempt organization number from Form ST-119 | | |
| EX 215279 | | |
| Signature of officer of organization | Title | Date prepared |
| | Corporate Tax Manager | |

Instructions

Seller

If all entries have been completed and an officer of the organization has signed the certification, you may accept it to exempt sales to the organization named. The exempt organization must be the direct purchaser and payer of record. Any bill, invoice or receipt you provide must show the organization as the purchaser. Payment must be from the funds of the exempt organization.

This form may **not** be used to claim exemption for the following:

- the purchase of motor fuel or diesel motor fuel including No. 2 heating oil (see *Purchaser* section)
- the ten-cents-per quart tax on the retail sale of lubricating oil. This tax is imposed on the retail seller and included in the price charged the purchaser.
- the special fee on paging services unless the purchaser is a volunteer fire or ambulance company that has been granted exemption from sales and use tax pursuant to section 1116(a)(4) of the tax law. To claim this exemption, the exempt voluntary fire or ambulance company **must** supply the paging service with this form and a letter that identifies the exempt organization and states that it is exempt from the special fee on paging devices because it is a volunteer fire or ambulance company (see Notice N-92-17 for additional information.)

The exempt organization must give you certification at the time of the organization's first purchase. A separate document is not necessary for each subsequent purchase, provided that the exempt organization's name, address, and certificate number appear on the sales slip or billing invoice. The certification is considered part of each order and remains in force unless revoked.

If a certification with all entries completed is not received within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.

You must keep this *Exempt Organization Certification* for at least three years after the date of the last exempt sale substantiated by the certification.

Purchaser

Complete this certification and give it to the seller.

You may get additional copies of Form ST-119.1 at any district tax office or by writing to the NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227. This form may be reproduced without prior permission from the Tax Department.

Your exemption from New York State and local sales and use tax does **not** extend to officers, members or employees of the exempt organization. Personal purchases made by these individuals are subject to sales and use tax. An organization's exemption does **not** extend to its subordinate or affiliated units. When making purchases, subordinate units may **not** use the exemption number assigned to the parent organization. Such misuse may result in the revocation of the parent organization's exemption.

You may not use this form to make tax exempt purchases of motor fuel, diesel motor fuel, lubricating oil and, if you are not a voluntary fire or ambulance company, to avoid the special fee on paging devices. Since No. 2 heating oil falls within the definition of diesel motor fuel; you may not use this form to purchase it tax exempt. You must use Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane* or Form FT-1025, *Certificate for Exemption from Certain Taxes Imposed on Diesel Motor Fuel*, to claim exemption on heating oil.

Hospitals that have been granted an exemption from sales and use tax pursuant to section 1116(a)(4) of the Tax Law may claim exemption on the purchase of motor fuel by using Form FT-937, *Certificate of Sales Tax and Motor Fuel Tax Exemption for Qualified Hospitals*.

Substantial civil and/or criminal penalties will result from the misuse of this form.



Exempt Organization Certificate

The organization named below is exempt from payment of the New York State and local sales and use tax.

The number shown on this certificate must be entered on any Form ST-119.1, *Exempt Organization Certification*, presented to a vendor. If this certificate is lost or destroyed, you may obtain a replacement by notifying the Taxpayer Assistance Bureau.

This certificate will remain in effect unless it is revoked or cancelled. Misuse of the authority granted under this certificate will result in the revocation of exempt status and subject the organization to substantial civil and criminal penalties.

Regents of the University
of Michigan
Ann Arbor, MI 48109

Certificate number

EX 215279

Date issued

May 5, 1997

This certificate may not be altered, changed, lent or transferred to another organization or person.

**State Of North Dakota
Certificate Of Exempt Status - Exempt Organization**

Under the provisions of North Dakota Century Code § 57-39.2-04, the organization whose name appears below is certified to be exempt from sales taxes applicable to purchases, rentals and leases of tangible personal property to be used solely and exclusively in the performance of functions by that organization.

The Regents of the University of Michigan
3003 South State Street
6051 Wolverine Tower
Ann Arbor, MI 48109-1287

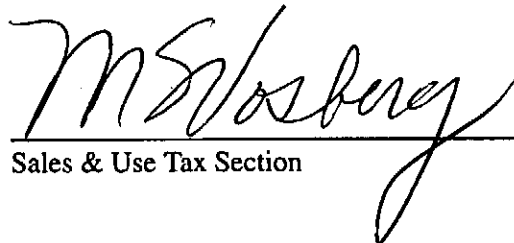
E-5575

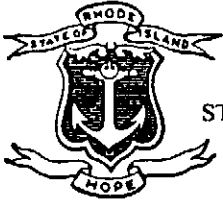
Certificate Number

January 28, 1997

Date Issued

Rick Clayburgh
Tax Commissioner


Sales & Use Tax Section



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

CERTIFICATE OF EXEMPTION

THE REGENTS OF THE UNIVERSITY OF MICHIGAN
6053 WOLVERINE TOWER
3003 SOUTH STATE STREET
ANN ARBOR, MI 48109-1287

THIS IS TO CERTIFY THAT THE ABOVE-NAMED INSTITUTION HAS QUALIFIED FOR EXEMPTION PURSUANT TO THE PROVISIONS OF THE RHODE ISLAND SALES AND USE TAX ACT, CHAPTER 18, TITLE 44, OF THE GENERAL LAWS OF 1956, AS AMENDED, AND IS ACCORDINGLY EXEMPT FROM THE PAYMENT OF THE SALES TAX ON SALES MADE TO IT AND FROM THE USE TAX ON THE STORAGE, USE OR OTHER CONSUMPTION OF TANGIBLE PERSONAL PROPERTY BY IT.

R. GARY CLARK
TAX ADMINISTRATOR

Lloyd J. Menard Jr

BY:

LLOYD J. MENARD, JR.
CHIEF REVENUE AGENT
FIELD AUDIT SERVICES

CERTIFICATE NUMBER: 8120

DATE ISSUED : June 24, 1997



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

OCT 4 1961

IN REPLY REFER TO
T:R:EO:3-JN

The Regents of the University of Michigan
500 South State Street
Ann Arbor, Michigan

Gentlemen:

Consideration has been given to your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

Our records show that you were held to be exempt under section 101(6) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts, by a ruling dated December 1, 1939. A ruling of August 12, 1943, modified the ruling of December 1, 1939, and held you to be exempt from Federal income tax as a wholly-owned instrumentality of the State of Michigan.

You indicate that the reason you are applying for exemption under section 501(c)(3) of the Code is that your employees desire to avail themselves of the tax treatment provided under section 403(b) of the Code.

You were constituted a body corporate by specific provision of Article II, Section 4, of the Constitution of the State of Michigan of 1908, to operate the University of Michigan. Your authority is derived from that portion of Section 5 of the said Article II which states that the Board of Regents shall have the general supervision of the university and the direction and control of all expenditures from the university funds.

After careful consideration of all the evidence presented, including the provisions of the law under which you operate, it is concluded that you are an instrumentality of the State of Michigan, and that you are also exempt under section 501(c)(3) of the Code. Since you are exempt under section 501(c)(3), section 403(b) of the Code is applicable to annuity contracts purchased by you for your employees, provided the contracts meet the conditions of the latter section. This ruling modifies our ruling of August 12, 1943.

The Regents of the University of Michigan

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

Your District Director is being advised of this action.

Very truly yours,

John W. S. Fullerton
Director, Tax Rulings Division

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

| | |
|---|---|
| Name of purchaser, firm or agency Regents of The University of Michigan | |
| Address (Street & number, P.O. Box or Route number) | Phone (Area code and number) (734) 763-3282 |
| City, State, ZIP code Ann Arbor, MI 48109 | |

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____ City, State, ZIP code: _____

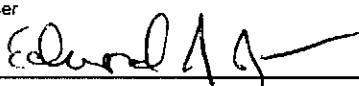
Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

State of Michigan educational institution

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

| | | |
|--|-----------------------------|------|
| Purchaser  | Title Tax Manager | Date |
|--|-----------------------------|------|

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.



Utah State Tax Commission
Sales Tax Exemption Contract

TC-73
 Rev. 5/93

This contract is made and entered into between _____ (VENDOR),
 and the following religious or charitable organization:

| | | | |
|---|-------|----------|----------------------------|
| Organization | | | |
| The Regents of The University of Michigan | | | |
| Address | | | Telephone number |
| | | | (313) 764-4284 |
| City | State | ZIP Code | Sales Tax Exemption number |
| Ann Arbor | MI | 49109 | N 11816 |

(ORGANIZATION)

Utah law provides that a religious or charitable organization shall be exempt from sales tax at the point of sale, regardless of the amount of the purchase, if the purchase is made pursuant to a contract between the vendor and the religious or charitable organization. In furtherance of this provision, the parties to this contract agree to the following terms and conditions:


1. VENDOR shall exempt ORGANIZATION from sales tax for all purchases made by ORGANIZATION in the conduct of ORGANIZATION'S regular religious or charitable functions and activities.
2. ORGANIZATION shall provide VENDOR with ORGANIZATION'S religious or charitable exemption number, issued by the Tax Commission, at the time of purchase.
3. VENDOR and ORGANIZATION understand that they remain subject to Tax Commission Rules R865-19-23S and R865-19-43S.
4. This contract shall be valid for a period of five years from the date on which it was signed; and
5. Either party may terminate this contract at any time by giving 30 days written notice to the other party.

In witness whereof, the parties sign and cause this contract to be executed.

| | | | |
|------------------|------|------------------------|------|
| VENDOR Signature | | ORGANIZATION signature | |
| | | Edward J. Jennings | |
| Title | Date | Title | Date |
| | | Tax Manager | |

Utah State Tax Commission
Exemption Certificate
 (Sales, Use, Tourism and Motor Vehicle Rental Tax)

TC-721
 Rev. 6/99

| | | | |
|---|---|------------------------------------|--------------|
| Name of business or institution claiming exemption (purchaser) The Regents of The University of Michigan | | Telephone number (734) 763-3282 | |
| Street address | City Ann Arbor | State MI | ZIP 48109 |
| Authorized signature  | Name (please print) Edward J. Jennings | Title Tax Manager | |
| Name of Vendor or Supplier: | | Date | |

The person signing this certificate MUST check the applicable box showing the basis for which the exemption is being claimed. Questions should be directed (preferably in writing) to Taxpayer Services, Utah State Tax Commission, 210 N 1950 W, SLC Utah 84134, Telephone (801) 297-2200, or toll free 1-800-662-4335.

Sales tax account numbers with an "H" prefix are not to be used for tax-free purchases for resale.

- RESALE OR RE-LEASE** Sales Tax License No. _____
 I certify that I am a dealer in tangible personal property or services and that the tangible personal property or services purchased are for resale or re-lease. If I use or consume any tangible personal property or services that I purchase tax free for resale, or if my sales are of food, beverages, dairy products and similar confections dispensed from vending machines (see Rule R865-19S-74), I will report and pay sales tax on the proper cost thereof directly to the Tax Commission on my next regular sales and use tax return.
- AGRICULTURAL PRODUCER**
 I certify that the items purchased will be used primarily and directly in a commercial farming operation and qualify for the Utah sales and use tax exemption. Failure to report these sales on the informational lines of the vendor's sales and use tax return may subject the seller to a penalty equal to the lesser of \$1,000 or 10% of the sales and use tax that would have been imposed if the exemption had not applied.
- BUILDING MATERIALS USED OUTSIDE UTAH**
 I certify that the building materials and equipment purchased will be incorporated into real property outside the State of Utah, and that the state of use will not allow credit for sales or use tax paid to Utah.
 Vendor invoice number: _____ Date: _____
 Location of job outside Utah: _____
- COMMERCIAL AIRLINES**
 I certify that the food and beverages purchased are by a commercial airline for in-flight consumption; or, any parts or equipment purchased are for use in aircraft operated by common carriers in interstate or foreign commerce.
- COMMERCIALS, FILMS, AUDIO AND VIDEO TAPES**
 I certify that purchases of commercials, films, prerecorded video tapes, prerecorded audio program tapes or records are for sale or distribution to motion picture exhibitors, or commercial television or radio broadcasters. If I subsequently resell items to any other customer, or use or consume any of these items, I will report any tax liability directly to the Tax Commission.
- CONSTRUCTION MATERIALS PURCHASED FOR SCHOOLS OR RELIGIOUS AND CHARITABLE ORGANIZATIONS**
 I certify that the construction materials purchased are purchased on behalf of a public elementary or secondary school or religious or charitable organization. I further certify that the purchased construction materials will be installed or converted into real property owned by the school or religious or charitable organization.
 Name of school or religious or charitable organization: _____
 Name of project: _____
- FUELS, GAS, ELECTRICITY** Sales Tax License No. _____
 I certify that all gas, electricity, coal, coke, and other fuel purchased will be used for industrial use only and not for residential or commercial purposes. Include the business Standard Industrial Code, and state the predominant use of the fuel covered by the exemption.
 Standard Industrial Code: _____ Use of the fuel: _____
- HOME MEDICAL EQUIPMENT**
 I certify that the medical equipment purchased is eligible for payment under Title 18 or Title 19 of the federal Social Security Act, is prescribed or authorized by a licensed physician for the treatment of a medical illness or injury or as necessary to mitigate an impairment resulting from illness or injury, and will be used exclusively by the person for whom it was prescribed. **SALES OF SPAS OR SAUNAS ARE TAXABLE.**
- LEASEBACKS**
 I certify that the tangible personal property leased satisfies the following conditions: (1) the property is part of a sale-leaseback transaction; (2) sales or use tax was paid on the initial purchase of the property; and, (3) the leased property will be capitalized and the lease payments will be accounted for as payments made under a financing arrangement.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION

MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION FOR NEW OR EXPANDING OPERATIONS, NORMAL OPERATING REPLACEMENTS, OR SCRAP RECYCLING Sales Tax License No. _____

I certify that the manufacturing machinery or equipment purchased is for use in new or expanding operations or for normal operating replacements in a Utah manufacturing facility described within the SIC Codes of 2000-3999 or in a qualifying scrap recycling operation. This exemption does not apply to parts or services for repairs or maintenance. **A SEPARATE EXEMPTION CERTIFICATE MUST BE PRESENTED FOR EACH SUBSEQUENT PURCHASE, AT THE TIME OF PURCHASE.** Failure to report these purchases on the informational lines of the manufacturer's or scrap recycler's sales and use tax return may subject the manufacturer or scrap recycler to a penalty equal to the lesser of \$1,000 or 10% of the sales and use tax that would have been imposed if the exemption had not applied.

MUNICIPAL ENERGY SALES AND USE TAX EXEMPTION

I certify that the natural gas or electricity purchased: is for resale; is prohibited from taxation by federal law, the U.S. Constitution, or the Utah Constitution; is for use in compounding or producing taxable energy; is subject to tax under the Motor and Special Fuel Tax Act; is used for a purpose other than as a fuel; is used by an entity exempted by municipal ordinance; or is for use outside a municipality imposing a municipal energy sales and use tax. The normal sales tax exemptions under Utah Code Section 59-12-104 do not apply to the Municipal Energy Sales and Use Tax.

POLLUTION CONTROL FACILITY

Sales Tax License No. _____

I certify that our company has been granted a "Certification of Facilities" as provided for by Utah Code Ann. Sections 19-2-123 through 19-2-127 and as explained in Sales Tax Rule R865-19S-83 by either the Air Quality Board or the Water Quality Board. I further certify that each item of tangible personal property purchased under this exemption is qualifying machinery or equipment for this purpose.

RELIGIOUS OR CHARITABLE INSTITUTION

Sales Tax Exemption No. N11816

I certify that the tangible personal property or services purchased will be used or consumed for essential religious or charitable purposes. **This exemption can only be used on purchases totaling \$1,000 or more, unless the sale is pursuant to a contract between the vendor and purchaser. CAUTION:** The normal charitable and religious exemption does not apply to purchases of Olympic merchandise unless the exempt entity is purchasing Olympic merchandise for resale. I certify that any Olympic merchandise purchased under this exemption will be resold and that I have obtained a Utah sales and use tax account number for this purpose.

SKI RESORT EXEMPTION

Sales Tax License No. _____

I certify that the snowmaking equipment, ski slope grooming equipment or passenger ropeways purchased are to be paid directly with funds from the ski resort noted on the front page of this form. Failure to report these purchases on the informational lines of the ski resort's sales and use tax return may subject the ski resort to a penalty equal to the lesser of \$1,000 or 10% of the sales and use tax that would have been imposed if the exemption had not applied.

STEEL MILL EXEMPTION

I certify that the rolls, rollers, refractory brick, electric motors or other replacement parts will be used in the furnaces, mills or ovens of a steel mill as described in SIC code 3312.

TOURISM/MOTOR VEHICLE RENTAL TAX EXEMPTION

I certify that the motor vehicle being leased or rented will be temporarily used to replace a motor vehicle that is being repaired pursuant to a repair or an insurance agreement; that the lease will exceed 30 days; that the motor vehicle being leased or rented is registered for a gross laden weight of 12,001 pounds or more; or, that the motor vehicle is being rented or leased as a personal household goods moving van. This exemption applies only to the tourism tax (up to 7 percent) and the short-term motor vehicle rental tax (Transportation Corridor Funding - 2.5 percent) - not to the state, local, transit, zoo, hospital, highways, county option or resort sales tax.

UNITED STATES GOVERNMENTAL EXEMPTION

I certify that the tangible personal property or services purchased are to be paid directly with funds from the entity noted on the front page of this form and will be used in the exercise of essential governmental functions. **"Directly" does not include per diem, entity advances, or similar indirect payments.**

UTAH STATE AND LOCAL GOVERNMENTS AND PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

Sales Tax License No. _____

I certify that the tangible personal property or services purchased are to be paid directly with funds from the entity noted on the front page of this form and will be used in the exercise of that entity's essential functions. If the purchaser noted on the front page of this form is a Utah state or local government, I certify that these construction materials will be installed or converted into real property by employees of this government entity. If the purchaser noted on the front page of this form is a public elementary or secondary school, I certify that these construction materials will be installed or converted into real property owned by this school. **"Directly" does not include per diem, entity advances, or similar indirect payments.**

To be valid this certificate must be filled in completely, including a check mark in the proper box.
Please sign, date and, if applicable, include your license or exemption number.

NOTE TO VENDOR - Keep this certificate on file since it must be available for audit review.

NOTE TO PURCHASER - Keep a copy of this certificate for your records. You are responsible to notify the vendor of cancellation, modification, or limitation of the exemption you have claimed.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-3819. Please allow three working days for a response.

STATE OF VERMONT
DEPARTMENT OF TAXES
109 STATE STREET
MONTPELIER, VERMONT 05609-1401

RESALE AND EXEMPT ORGANIZATION CERTIFICATE OF EXEMPTION
TITLE 32, 9707(5); 9743(1-3)

Supplier's Name _____

(Street)

(City, Town or PO)

(State and Zip)

Single Purchase - Enter Purchase Price: \$ _____

Multiple Purchases - Description of purchased articles: _____

Check
applicable
blocks

Purchased by Retailer, Wholesaler for Resale

Purchase by 501(c)(3) Organization which is religious,
educational or scientific

Direct purchase by Federal or Vermont Governmental Unit

Purchase by Volunteer Fire Department, Ambulance Company,
Rescue Squad (Registration is not required.)

Name of Purchaser: The Regents of The University of Michigan

Trading as: _____

(Street)

Ann Arbor
(City, Town or PO)

MI 48109
(State and Zip)

Vermont Registration Certificate Number: 105278

Federal Identification Number: 38-6006309

See Instructions - 3(d)

Purchaser's primary business: Education

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the State of Vermont Sales and Use Tax Law.

By: Edward J. J.
(Signature)

Tax Manager
(Title)

(If the purchaser is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.)

REPRODUCTION OF FORM - You may reproduce this form without approval.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF FINANCE AND REVENUE

ASSOCIATE DIRECTOR FOR
AUDIT COMPLIANCE
AND INVESTIGATION



REPLY TO:
AUDIT DIVISION
ROOM 2024 MUNICIPAL CENTER
300 INDIANA AVE., N.W.
WASHINGTON, D.C. 20001

November, 8, 1995

University of Michigan
3025 Admin. Service Building
1009 Greene St.
Ann Arbor, Mich. 48109

Gentlemen:

| |
|---|
| EXEMPTION NUMBER 0077977-001 |
| TYPE OF ORGANIZATION <input type="checkbox"/> Instrumentality of the District of Columbia Government Sales and Occupancy Exemption <input type="checkbox"/> Instrumentality of the Federal Government Sales and Occupancy Exemption <input checked="" type="checkbox"/> State Government which has granted reciprocity to the D.C. Government <input type="checkbox"/> International organization exempt by treaty Sales and Occupancy Exemption <input type="checkbox"/> Organization exempt by Act of Congress Sales and Occupancy Exemption <input type="checkbox"/> Other and Sales only _____ Exemption |

This **Letter of Exemption** is provided to organizations which are exempt from the District of Columbia **Sales and Use Tax** as a type of organization checked above. Since these organizations do not meet the definition of a semipublic institution as defined in the D.C. Code Section 47-2001(r), these organizations are not entitled to receive a certificate of exemption.

In order to make tax free purchases, a copy of this letter should be given to vendors as evidence of the exempt status. Please be advised that this letter is **only** to be used by the organization for purchases of taxable property and services used in the operation and maintenance of the organization. It is not to be used by the officials or employees for their personal use.

Instrumentalities of the Federal or District of Columbia Government making payments to the vendors with an authorized government purchase order or government check are not required to have a letter of exemption.

Please note that some organizations are exempt from both sales and occupancy tax and others are exempt from sales tax only. If the check mark is by an organization that is exempt from both sales and occupancy tax, this letter shall serve as authority for both.

For more information, please call (202) 727-6566.

Sincerely yours,

G.T. Docherty
Tax Auditor

SALES AND USE TAX
CERTIFICATE OF EXEMPT STATUS (CES)
(Governmental, Religious, Charitable, Scientific or Educational Organization)

Wisconsin Department of Revenue
PO Box 8902
Madison WI 53708-8902
PHONE (608) 266-2776
TDD (608) 267-1049

Sales to the below named organization are exempt from Wisconsin sales or use tax under sec. 77.54(1) and (9a), Wis. Stats.

This certificate is valid until revoked by the Wisconsin Department of Revenue.

| |
|----------------------------------|
| CES NUMBER ES 45245 |
| DATE ISSUED 02/06/2002 |

THE REGENTS OF THE UNIVERSITY
OF MICHIGAN
3003 S STATE ST
ANN ARBOR MI 48109

IMPORTANT:

Sales to your organization are taxable unless you furnish your supplier with the CES number shown above.

Sales by your organization may be subject to tax. If your organization makes taxable sales, it must obtain a seller's permit and remit sales tax to the Department of Revenue.

Questions: Contact the Department of Revenue by telephone at our above number, FAX (608) 267-1030, E-mail sales10@dor.state.wi.us, or at our Website www.dor.state.wi.us