

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: 53-6002016
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): Direct Pay Permit # 53-6002016

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 Norfolk Southern Railway Company		Type of Business (see codes on page 2) 09
Business Address 650 West Peachtree Street NW		City, State, ZIP Code Atlanta, GA 30308
Business Telephone Number (include area code) (470) 463-6301		Name (Print or Type) Sabrina Carpenter
Signature <i>Sabrina Carpenter</i>	Title Senior Manager Sales & Use Taxes	Date Signed 1/01/2023



JOHN ENGLESER, Governor
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

TREASURY BUILDING
LANSING, MICHIGAN 48922

October 5, 1998

Ronald E. Sink, Treasurer
Norfolk Southern Railway Company
110 Franklin Road, S.E.
Roanoke, Virginia 24042-0028

Re: Account #53-6002016

Dear Mr. Sink:

In response to your correspondence of September 24, 1998, the Revenue Division of the Michigan Department of Treasury, hereby authorizes Norfolk Southern Railway Company to operate under a direct pay permit for Michigan sales and use taxes. This becomes effective September 24, 1998.

This letter is your "direct pay" permit. This represents your authority to report sales and use tax liabilities directly to the Department of Treasury, and is limited to purchases of tangible personal property. In addition, the following are excluded from your direct pay authorization:

1. Materials furnished by, or supplied to, construction contractors in the performance of a contract to construct, alter, repair or improve real estate.
2. Vehicles purchased, leased or rented for highway use and requiring a license and title.
3. Aircraft.
4. Watercraft.
5. Services subject to use tax including communication services and motel rentals.
6. Petty cash purchases made by company employees on behalf of the company.
7. Prepayment of sales tax on gasoline.
8. Tangible personal property consumed by a person performing any service activity for your company.

The purchase of power, steam, gas, etc. and capital appropriation items may be included under your direct pay procedure.

When claiming exemption from sales and use taxes on purchases of tangible personal property, other than those transactions stated above, you should state on your purchase orders to vendors this notation: "Authorized to pay sales or use taxes on purchases of tangible personal property directly to the State of Michigan under Account Number 53-6002016".

You may furnish a copy of this letter to any vendor who questions your direct pay authority.

If you have any questions, please write or call this office at (517) 373-2746.

Sincerely,

Dale P. Vettel, Administrator
Sales, Use and Withholding
Taxes Division

DPV:pp

