

## Application for Certification as a Qualified Organization Under the Vehicle Donation Program: Charitable Organizations

Issued under authority of P.A. 301, 302, 312 and 313 of 2004.

Name of Organization	Federal Employer Identification Number (FEIN)	
Street Address	Contact Person	
City, State, ZIP Code	Telephone Number ( )	Fax Number ( )
Web site	E-mail Address	

### FILING DEADLINE: JULY 1

**You must meet all the following criteria and supply all requested materials.**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <b>Yes</b>               | <b>No</b>                | <b><u>QUALIFIED ORGANIZATION</u></b>  |
| <input type="checkbox"/> | <input type="checkbox"/> | 1. The organization is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.   |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. The organization is registered with the Michigan Department of the Attorney General as a licensed charity under the Charitable Organizations and Solicitations Act, 1975 PA 169, MCL 400.271 to 400.294. |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. The organization administers a program to provide a qualified recipient with an eligible automobile for transportation to his or her place of employment or for employment-related activities.           |

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <b><u>QUALIFIED RECIPIENT</u></b>  |
|                          |                          | 4. The organization has written procedures in place to certify that a person is a "qualified recipient." A "qualified recipient" must meet all of the requirements under MCL 205.94y(2)(c); MCL 205.54bb(2)(c):  |
|                          |                          | (i) The recipient receives or, if he or she applied, would be eligible to receive, public assistance through a program created and administered under the Social Welfare Act, 1939 PA 280, MCL 400.1 to 400.119b.  |
|                          |                          | (ii) The recipient has a valid Michigan operator's or chauffeur's license.   |
|                          |                          | (iii) The recipient is financially capable of meeting any loan payment, insurance payment, or other expenditure associated with the eligible vehicle.  |
|                          |                          | (iv) Public transportation is not reasonably available to the recipient, the recipient has no other reliable means by which to commute to the place of employment, and the recipient will use the eligible vehicle as a primary means of transportation to commute to and from his or her place of employment. |
|                          |                          | (v) The recipient has a demonstrated ability to maintain employment.   |

(Continued on page 2.)

4. (cont.)
- (vi) If the recipient is currently employed for not less than an average of 20 hours per week, the recipient requires an automobile to retain current employment or to accept a verified offer of employment in a position that is demonstrably superior to the current employment.
  - (vii) If the recipient is not currently employed or is employed for less than an average of 20 hours per week, the recipient requires an automobile to accept a verified offer of employment of not less than an average of 20 hours per week and cannot begin employment in that position without an automobile.

Yes No

**ELIGIBLE AUTOMOBILE**

5. The organization has written procedures in place to determine if an automobile is eligible to be part of the program. An "eligible automobile" must meet all the requirements under MCL 205.94y(2)(a); MCL 205.54bb(2)(a):
- (i) The automobile has been inspected by a mechanic certified under the Motor Vehicle Service and Repair Act, 1974 PA 300, MCL 257.1301 to 257.1340.
  - (ii) The automobile is insured as required under state law.
  - (iii) The automobile is registered to a qualified recipient.

**Supporting Documents**

Submit the following documents in support of your application.

1. A copy of the organization's IRC 501(c)(3) determination letter from the Internal Revenue Service and most recent U.S. 990 or 990-EZ, *Return of Organization Exempt from Income Tax*.
2. A copy of the organization's articles of organization and bylaws.
3. A description of the program, including any written plan, procedures and outreach materials that the organization uses to administer the program.
4. A copy of the written procedures used by the organization to certify that a person is a qualified recipient.
5. A copy of the written procedures used by the organization to determine that an automobile is eligible for the program.

**Certification**

*I certify that this information is true and complete to the best of my knowledge. I agree to submit all documentation requested by the Michigan Department of Treasury. I further understand that any misrepresentation on this application or in any document submitted with this application means this organization may not be certified or may lose an existing certification.*

Authorizing Signature	Title	Date

# Instructions for Form 4279, Application for Certification as a Qualified Organization Under the Vehicle Donation Program: Charitable Organizations

## GENERAL INSTRUCTIONS

The Michigan Legislature has extended a credit under the Income Tax Act for contributions made by taxpayers of an eligible automobile to a qualified organization that intends to provide the automobile to a qualified recipient. In addition, the Legislature has provided an exemption from sales tax for the sale of an eligible automobile to a qualified recipient under the General Sales Tax Act, and an exemption from use tax for the transfer to a qualified recipient by a qualified organization under the Use Tax Act. If your organization meets the criteria described in this form, complete and submit this application and the required documentation on or before July 1.

You may submit your application even if your federal tax-exempt status is pending. However, the Michigan Department of Treasury (Department) will not act on your application until you have received your determination letter from the Internal Revenue Service (IRS). The decision of the Department will be effective for the year in which the application is made even if the IRS determination letter is received after the close of the application year.

If your application is submitted later than July 1 and before January 1, your application will be reviewed for certification but the certification will be effective for the following year.

## LETTER OF CERTIFICATION

If the Department determines that you are a qualified organization, a Letter of Certification will be issued to you. Certification will be effective for three years beginning January 1 of the application year, provided the application is received prior to July 1.

If your status changes during the three years after you have been certified, you must notify Treasury immediately.

The organization will lose its certification if it:

1. Loses its IRC 501(c)(3) tax-exempt status;
2. Fails to maintain its registration with the Department of Attorney General as a licensed charity;
3. Fails to meet the statutory criteria; or
4. Submits to the Department or to a donor any false, misleading or incomplete information regarding its qualifications for certification.

## APPEAL PROCEDURE

You may appeal an adverse decision by the Department. An appeal can be made either within 35 days to the Michigan Tax Tribunal or within 90 days to the Court of Claims. Appeals are governed by Section 22 of the Revenue Act, as amended, MCL 205.22.

## CONFIDENTIALITY

All materials submitted to the Department are subject to the confidentiality provisions of the Revenue Act, as amended, MCL 205.28. The reasons for or against certification are confidential and will not be disclosed to the public.

## MAILING INFORMATION

Mail completed form and all supporting documentation to:

Technical Services Division  
Michigan Department of Treasury  
P.O. Box 30698  
Lansing, MI 48909-8198