

Michigan Sales and Use Tax Contractor Eligibility Statement

A real property contractor may use this form as a statement from the property owner that materials to be affixed to and (if applicable) made a structural part of certain real property qualify for exemption based on facts within the control of the property owner. The property owner should complete the form and return it to the contractor. The contractor should submit this completed form along with a completed "Michigan Sales and Use Tax Certificate of Exemption," (Form 3372) to their supplier. Nothing in this statement should be construed to relieve a contractor from tax liability if it is found that the subject property does not qualify for the exemption. PROPERTY OWNER check the box that applies below.

- ☐ **Agricultural Land Tile, Subsurface Irrigation Pipe, Portable Grain Bin, Greenhouse, or Grain Drying Equipment**
Check this box only for the property described above and if the property owner is engaged in agricultural production as described in MCL 205.54a(1)(e) and MCL 205.94(1)(f). The terms "agricultural land tile," "portable grain bin," and "greenhouse" are defined in MCL 205.54a(5) and MCL 205.94(5).
- ☐ **Sanctuary for Regularly Organized Church or House of Religious Worship**
Check this box only if the property owner is a religious organization qualified under section 501(c)(3) of the Internal Revenue Code and if the material will be affixed to or made a structural part of the designated exempt portion of the building that qualifies as a "sanctuary" (as defined in MCL 205.54p and MCL 205.94m) that is or will upon completion be used predominantly and regularly for religious worship. (Attach verification of 501(c)(3) status from the Internal Revenue Service).
- For a church sanctuary, a percentage can be used to determine the exempt portion of a piece of equipment or an order of materials to be used in taxable and nontaxable areas. The percentage is a fraction, the numerator of which is the square footage of the sanctuary and the denominator is the square footage of the entire building.
- ☐ **Enterprise Data Center**
Check this box for "data center equipment" that constitutes construction materials used or assembled for the construction or modification of an enterprise data center including, but not limited to, building materials, infrastructure, machinery, wiring, cabling devices, tools, and equipment that would otherwise be considered a fixture or related equipment. See MCL 205.54ee(10)(d) and MCL 205.94cc(10)(d).
- ☐ **Extractive Operations**
Check this box only if the property owner is an "extractive operator" and the property will only be used in "extractive operations" as those terms are defined in MCL 205.54u and MCL 205.94p.
- ☐ **Foundations for Machinery or Equipment**
Check this box only if the property owner is an "industrial processor" engaged in the activity of "industrial processing" as those terms are defined in MCL 205.54t(8) and MCL 205.94o(8) and the property will be used to construct foundations for machinery or equipment as described in MCL 205.54t(4)(b) and MCL 205.94o(4)(b).
- ☐ **Nonprofit Hospital**
Check this box only if the property owner is a governmental unit or exempt entity as described in the definition of "nonprofit hospital" under MCL 205.54w(3) and MCL 205.94s(3) and the property will be affixed to and made a structural part of a "nonprofit hospital" under that definition.
- ☐ **Qualified Air Pollution Control Facility**
Attach a copy of the exemption certificate granted by the Michigan State Tax Commission.
- ☐ **Qualified Business Activity**
Check this box only if the property will be used in a "qualified business activity" as that term is defined in MCL 205.54j, MCL 205.94h, and MCL 125.2103(l).
- ☐ **Qualified Data Center**
Check this box for "data center equipment" that constitutes construction materials used or assembled, under the qualified data center's proprietary method, for the construction or modification of a qualified data center including, but not limited to, building materials, infrastructure, machinery, wiring, cabling, devices, tools and equipment that would otherwise be considered a fixture or related equipment. Data center equipment does not include any equipment owned by a third party that is used to supply the qualified data center's primary power. See MCL 205.54ee(10)(d) and MCL 205.94cc(10)(d).
- ☐ **Qualified Nonprofit Housing**
Check this box only if the property owner is qualified under section 15a of the State Housing Development Authority Act of 1966 and the property will be affixed to and made a structural part of qualified nonprofit housing. Attach a copy of the Michigan State Housing Development Authority ruling.
- ☐ **Qualified Water Pollution Control Facility**
Attach a copy of the exemption certificate granted by the Michigan State Tax Commission.

The undersigned property owner states that the attached documentation (if applicable) and the representations on this form are true and acknowledges that the contractor, the seller, and the State of Michigan may rely upon this form to determine qualifications for tax exemption.

Property Owner Name	Telephone Number
Property Street Address	
City, State, ZIP Code	
Signature	Date