Reset Form

Michigan Department of Treasury
891 (Rev. 04-14)

Application for Water Pollution Control Tax Exemption Certificate

Issued under authority of Public Act 451 of 1994, as amended, Part 37. Filing is mandatory.

General Information. Complete All Boxes.

☐ New ☐ Amended ☐ Transfer Certificate #2

PART 1: SOURCE INDENTIFICATION (This section pertains to the facility where the water pollution control equipment is located).

1. Company Name (applicant must be owner of facility)	2. County
3. Address (equipment location)	4. City, State, ZIP Code

5. Name of Taxing Authority. **Select one only.**

☐ City of _____

☐ Township of _____

☐ Village of _____

6. Describe the major process or processes of the pollution control equipment at the facility.

7. Enter the total value of requested tax exemption. Indicate whether value is "Estimated" or "Final" by checking the appropriate box. (If cost is estimated, you must supply the final cost within 90 days of completion of construction.) May file under estimated costs only if project is not completed.

$ ☐ Estimated ☐ Final

PART 2: TECHNICAL CONTACT/PREPARER (Technical contact should be able to respond to technical questions concerning this application. Enter Preparer information, if different than Technical Contact).

8. Technical Contact Name	Position/Title	
E-mail Address	Telephone Number	Fax Number
9. Preparer Name	Position/Title	
Company Name	Telephone Number	Fax Number
Company Mailing Address	E-mail Address	

PART 3: COMPANY REPRESENTATIVE (Name and address for Tax Exemption response. Complete all boxes).

10. Company Official Name	Position/Title	
Street Address	City, State, ZIP Code	
E-mail	Telephone Number	Fax Number

I certify that all the information contained in this tax exemption application is true and correct to the best of my knowledge.

Signature of Company Official (No authorized agents)	Date

FOR OFFICE USE ONLY

Application Number	Reviewed By	Date Recieved/Date Reviewed	LUCI Code

TE-EQUIPMENT

Application for Water Pollution Control Tax Exemption Certificate

Water Pollution Control Equipment Description

PART 4: GENERAL INFORMATION

11. Describe the water pollution control equipment, the operational procedure, how it will minimize or control water pollution, and any function the equipment serves. Include non-water pollution control uses.

12. Beginning Date of Construction	13. Projected/Completion Date of Construction

PART 5: EQUIPMENT AND COST DETAILS

(For the equipment associated with the water pollution control that is claimed to be exempt, provide a description, total cost, and the portion of the total cost being claimed as exempt for each of the items listed. If an item does not exist, indicate "N/A." Provide plans and specifications of the facility as an additional attachment per Section 3702(1). Provide an itemized list of equipment totaling the amount requested in box #7).

14. Describe the water pollution control equipment. (attach additional pages if necessary. Costs must be separated into appropriate categories in sections 14 thru 16).	Total Cost of 14
	Portion Claiming Tax Exempt (Provide itemized list)
15. Describe the ancillary equipment (foundations, enclosures, electrical equipment, wastewater storage, chemical treatment storage tanks, pumps, piping, instrumentation & sludge dewatering equipment, etc.)	Total Cost of 15
	Portion Claiming Tax Exempt (Provide itemized list)
16. Describe miscellaneous costs (engineering, administrative fees, etc.)	Total Cost of 16
	Portion Claiming Tax Exempt (Provide itemized list)
17. Value of recovered product (must provide per Sec. 3702(2)) $	**Total of 14-16**

Instructions for Completeing Form 891, *Application for Water Pollution Control Tax Exemption Certificate*

GENERAL INSTRUCTIONS

One TE-SOURCE is **required** for each submittal; and **one** TE-EQUIPMENT is also required. **[IMPORTANT: Forms must be fully completed. An incomplete application will be returned to the preparer unprocessed.]**

For full consideration in the year in which the material is submitted, a complete application must be received by **June 15.** Mail THREE COPIES (no binders) of the completed forms and supplemental information (written narrative, list of equipment with individual costs, one set of plans) to:

Michigan Department of Treasury
State Tax Commission
P.O. Box 30471
Lansing, MI 48909-7971
Telephone: 517-335-7491

For guaranteed receipt by the State Tax Commission, it is recommended that applications and attachments are sent by certified mail.

LINE-BY-LINE INSTRUCTIONS

Lines not listed are explained on the form. Complete all boxes or indicate N/A.

TE-SOURCE

The TE-SOURCE provides general information about the facility including contact person and preparer identification. Complete a TE-SOURCE for each submittal. If additional space is required to complete an answer, attach additional pages.

Part 1: Source Identification

This section pertains to the facility where the water pollution control equipment is located.

Part 2: Technical Contact/Preparer Information

Enter the information in number 8 of the person who can respond to technical questions about the application. If the Preparer is different than Technical Contact Person, enter the Preparer information in number 9.

Part 3: Company Official

The Company Official is required to be an employee of the company that is seeking the tax exemption. The application response will be sent to the Company Official. By signing and dating this application, the Company Official authorizes the Michigan Department of Treasury and the Michigan Department of Environmental Quality to discuss this project with the technical contact person named in Part 2.

TE-EQUIPMENT

The TE-EQUIPMENT provides information about water pollution control equipment that may be eligible for tax exemptions. A **separate page** should be attached for each additional explanation. Each page must be identified as TE- Equipment. Items 11, 14, 15 and 16 may require additional space for explanation.

Part 5: Equipment and Cost Details

Provide a description of the equipment associated with the water pollution control that is claimed to be exempt.

Consider incremental costs when providing the value to be considered for tax exemption. If a building is constructed solely for the purpose of protecting a water pollution control device, the entire cost of the building may be tax exempt. If, however, the size of the building is increased to allow for additional warehouse space, the entire cost of the building would not be tax exempt. (See Example 1.)

Line 16. Value of Recovered Product. Enter the gross commercial or productive value derived from any materials captured or recovered by the water pollution control equipment calculated on a yearly basis. This is required per Sec. 3702(2).

Example 1

A building is constructed to protect a water pollution control device and serve as a warehouse. To calculate the tax exempt portion, the applicant must determine the total cost of the building, less the cost of the portion of the building serving as a warehouse.

Total Cost of Building	$100,000
Less Cost of Warehouse Portion	(80,000)
Tax Exempt Portion	$20,000