Reset Form

Michigan Department of Treasury
4765 (Rev. 01-25)

DEPARTMENT OF TREASURY USE ONLY	
☐ Approved ☐ Denied	Date

Request for Sales or Use Tax Exemption for Qualified Tribal Members of Federally Recognized Indian Tribes Located in Michigan

For use by members of tribes that do not have a tax agreement with Michigan.

Issued under authority of M.C.L., 205.94(1)(b); U.S. Const., Art.I, §8, cl.3 and Art.VI, cl.2.

PART 1: FILER INFORMATION

1. Filer's Name	2. Social Security Number	3. Telephone Number	
4. Physical Address of Filer's Principal Residence	City	State	ZIP Code

5. Name of federally recognized tribe or band of which the filer is an enrolled member (see instructions)

6. Item Purchased/To Be Purchased	7. Purchase Price	8. Intended Use of Purchased Item
		☐ Personal ☐ Business ☐ Both

9. Location of various transaction components	Your Tribe's Reservation	Your Tribe's Trust Land	Other Michigan Location	Out of State
a. Solicitation	☐	☐	☐	☐
b. Payment	☐	☐	☐	☐
c. Signing of Contract	☐	☐	☐	☐
d. Exchange of Possession	☐	☐	☐	☐
10. Location of filer's principal residence	☐	☐	☐	☐
11. Location where item will be used (check all that apply)	☐	☐	☐	☐
12. Location of seller	☐	☐	☐	☐

13. Type of Request	14. Refund Amount (if applicable)
☐ Refund ☐ Exemption Letter	

PART 2: SELLER INFORMATION

15. Seller's Name

16. Seller's Physical Address	City	State	ZIP Code
17. Seller's Contact Person	18. Contact Email Address		

19. Seller's Organization Structure (if retailer, list type in space provided; see instructions)	20. Is the retail business wholly owned by the Tribe or its members?
☐ Individual ☐ Retailer _____	☐ Yes ☐ No ☐ Unknown

21. If yes on line 20, list all owner(s), their principal residence addresses, and whether those addresses are on the tribe's reservation or trust lands. If unknown, write "unknown." (See instructions.) Attach additional sheets if needed.

PART 3: CERTIFICATION

I declare under penalty of perjury that the information provided is true and complete to the best of my knowledge.

Filer Signature	Printed Name	Date

Instructions for Form 4765, Request for Sales or Use Tax Exemption for Qualified Tribal Members of Federally Recognized Indian Tribes Located in Michigan

For use by members of tribes that do not have a tax agreement with Michigan.

General Instructions: *Tribe* means the tribe in which you are enrolled. *Reservation* or *Trust Lands* means your tribe's reservation or lands held in trust by the United States government on behalf of yourself or your tribe, which are located in Michigan.

This form is intended to be used only by members of tribes that do not have a tax agreement with the State of Michigan, if they live within their tribe's Indian Country (the tribe's reservation, trust lands, or allotments where alienation is restricted by the United States government) and assert an exemption from Michigan sales tax or use tax based on federal Indian law.

Before submitting this form, read the *Notice Regarding Sales to Federally Recognized Indian Tribes or Their Qualifying Members* on the Michigan Department of Treasury's Native American website at **www.michigan.gov/taxes/tribes**.

PART 1: FILER INFORMATION

Line 5: Federally recognized tribes located in Michigan that do not have a tax agreement with Michigan are:

- Keweenaw Bay Indian Community
- Lac Vieux Desert Band of Lake Superior Chippewa Indians

Lines 9-12: Identify whether the transaction components, filer's principal residence, intended area of use, and location of seller are within your tribe's reservation or trust lands (an exempt vehicle's use would be restricted to these areas). If the location is in Michigan but is somewhere other than your tribe's reservation or trust lands, check "Other Michigan Location." If the location is outside Michigan, check "Out of State."

Line 9: Identify where each of the identified components of the transaction occurred. Some examples clarifying the various components are as follows:

Solicitation: Did the seller come to your home and solicit the sale? Did you receive a solicitation in the mail?

Payment: Did you pay at the seller's location? Did you send a check via mail? Did you charge via the telephone or the internet?

Exchange of possession: Did the seller deliver the item to your home? Did the seller have the item delivered to your home by another party? Did you pick up the item from the seller's location?

Line 11: Check each box that applies. For example, if the item will be used on your tribe's reservation, on trust lands, and at other Michigan locations, check all three boxes.

Line 13: Indicate whether you are seeking a refund for taxes already paid or an exemption letter to be sent to you to be presented to the seller at the time of purchase.

Line 14: If seeking a refund, enter the requested refund amount. Be sure to include original receipts showing that Michigan sales tax was paid. Note that refunds under $1 will not be issued.

PART 2: SELLER INFORMATION

Line 19: Indicate whether the seller is an individual or a retail business. If a retail business, identify the organizational structure. Examples include being organized as a corporation, a partnership, a sole proprietorship, or the tribe.

NOTE: If the organizational structure of the seller is unknown, write "unknown" in the space provided. The Michigan Department of Treasury (Treasury) will attempt to contact the seller to obtain this information. Where such information is not obtainable, the request may be denied.

Line 20: If the seller is a tribal retail business, identify whether or not the business is wholly owned by the tribe or its members.

NOTE: If it is unknown whether the retail business if wholly owned by your tribe or its members, check the box "unknown." Treasury will attempt to contact the seller to obtain this information. Where such information is not obtainable, the request may be denied.

Line 21: If the answer to line 20 is "yes," list all of the owners of any organization structure other than a corporation. Attach additional sheets if necessary.

NOTE: If all of the owners of any business other than a corporation are unknown, write "unknown." Treasury will attempt to contact the seller to obtain this information. Where such information is not obtainable, the request may be denied.

PART 3: CERTIFICATION

The filer must sign and date the request.

Return the completed request to:

Michigan Department of Treasury
PO Box 30427
Lansing MI 48909