

**Integra Asset Solutions, LLC**  
**Michigan Sales and Use Tax Summary**

**BCN Technical Services**

**Location: 1004 East State St, Hastings, MI 49058**

**Tax Rate: 6%**

**Exempt Entity: Manufacturer**

Materials purchased for use or consumption in manufacturing tangible personal property for sale are exempt from tax in Michigan. Manufacturing tools are exempt. Michigan exempts sales of tangible personal property for use or consumption in industrial processing. For purposes of this exemption, industrial processing means the activity of converting or conditioning tangible personal property by changing the form, composition, quality, combination, or character of the property for ultimate sale at retail or for use in the manufacturing of a product to be ultimately sold at retail. Industrial processing begins when tangible personal property begins movement from raw materials storage to begin industrial processing and ends when finished goods first come to rest in finished goods inventory storage. Note that this exemption does not apply to items, such as office equipment, furniture, and supplies used for nonindustrial processing purposes.

**Exempt Entity: Reseller**

Purchases made for resale are exempt from sales tax. Michigan levies sales tax on all sales of tangible personal property sold at retail unless specified as exempt. Retailers purchasing for resale should provide a signed exemption certificate (see link below) stating that the purchase is for resale. Their sales tax license number must be included on the exemption claim. The seller should not accept the sales tax license number alone as a claim for exemption.

**Verify Resale Certificate Number here:** <https://www.michigan.gov/statelicensesearch>

**Accepted Forms:**

Form 3372; SSTP Exemption Certificate

[https://www.michigan.gov/documents/taxes/3372\\_216612\\_7.pdf](https://www.michigan.gov/documents/taxes/3372_216612_7.pdf)

Form F0003: Streamlined Sales and Use Certificate of Exemption

<https://www.streamlinedsalestax.org/docs/default-source/forms/exemption-certificate.pdf>

Multistate Tax Commission: Uniform Sales and Use Tax Exemption/Resale Certificate – Multijurisdiction

<https://www.mtc.gov/getattachment/Resources/Uniform-Sales-Use-Tax-Exemption-Certificate/Unif-Resale-Cert-final-12-9-2020r1.pdf.aspx>

**Interstate Commerce (Mich. Admin. Code r. 205.91)**

When tangible personal property is located within the state at the time of sale and is delivered within the state it is taxable. When making a valid sale in interstate commerce, it is necessary for the seller to retain documentary evidence of shipment outside the state for the purpose of substantiating a deduction on the tax return. If the shipment of the property is diverted in transit or if for any reason it does not arrive at the indicated destination outside the state, or is reshipped into the state, the sale is taxable. The documents acceptable to the department are any of the following:

- (a) A waybill or bill of lading made out to the seller's order and calling for delivery outside the state.
- (b) An insurance or registry receipt issued by the United States postal service.
- (c) A trip sheet signed by the seller's delivery agent and showing the signature and address of the person, outside the state, who received the goods delivered.
- (d) Sales slips or other sales and shipping forms regularly used by the seller for interstate transactions must be filed separately from intrastate, in an accessible manner to facilitate an audit by the state.