



Little River Band of Ottawa Indians  
RESIDENT TRIBAL MEMBER CLAIM

**Part 1. Purchaser's Information**

Purchaser's Name		Are you Married (or joint owner)? Yes                  No	Date
Purchaser's Physical Address			
Street		Is spouse a LRBOI Tribal Member? Yes                  No	Telephone
City		State	Zip Code
Tribal ID Number	SSN (Last 4 digits) (Resident Tribal Member) Fed. ID No. or TR No. or ME No. (Tribal Entity)		

**Purchases and Affixation by a Resident Tribal Member:**

Purchases by a Resident Tribal Member of materials for affixation by the Resident Tribal Member for construction, renovation, or improvement of his or her principal residence within the Agreement Area are exempt from both the Sales Tax and Use Tax if the transaction takes place within the Agreement Area. Purchases outside of the Agreement Area are allowed, but the materials must be delivered to the Resident Tribal Member's principal residence.

**Joint purchases (by a Resident Tribal Member and their non-member spouse), are limited to 3% Sales Tax & Use Tax exemption (half of the 6% State Tax rate).**

**Part 2. Seller's Information**

Seller's Name			
Seller's Address			
Street		Telephone	
City		State	Zip Code
Delivery Address for Purchase			
Street			
City		State	Zip Code

Items to be Purchased (Attach separate sheet if necessary)

\_\_\_\_\_

\_\_\_\_\_

Physical Address of Real Estate Where Affixation Will Occur

Street			
City		State	Zip Code

~ Continued on reverse side ~

**Note: You are required to keep invoices and delivery receipts for 4 years to prove delivery within the Agreement Area.**

**Please complete page 2**

### Affixation by a Contractor:

Tangible personal property to be affixed to real estate by a contractor is exempt from both the Sales Tax and Use Tax when it is purchased, used or acquired in the performance of a contract for construction, renovation or improvement of the principal residence of a Resident Tribal Member within the Agreement Area.

#### Part 3. Contractor Information (if applicable)

Contractor's Name		
Contractor's Address		
Street	Telephone	
City	State	Zip Code

**Contractor must complete the following:** (Or provide their own similar statement)

Physical Address of Real Estate Where Affixation Will Occur

Street		
City	State	Zip Code
Date(s) the Work is to be Performed	Estimate of the Amount to be Paid for Materials that are to be Affixed	

I certify that the above information is complete and correct as reported.

\_\_\_\_\_  
Signature of Contractor

#### Responsibility of the Contractor:

The Contractor Must:

- Complete the Michigan Sales and Use Tax Certificate of Exemption (Form 3372), indicating the basis for the exemption claim as "Affixation to real estate under a Tribal-State Tax Agreement".
- Complete and present the Tribal Certificate of Exemption for Sales and Use Tax (Form 3998), as well as the Michigan Sales and Use Tax Certificate of Exemption (Form 3372), and the Letter of Authorization to the vendor/supplier of the tangible personal property that will be affixed to the real estate.
- Retain a copy of the Michigan Sales and Use Tax Certificate of Exemption, the Tribal Certificate of Exemption and the Letter of Authorization.

\* Construction projects spanning multiple years will require a new Tribal Certificate of Exemption at the beginning of each new year.

#### Part 4. Certification

I declare, under penalty of perjury, that the information on this certificate is true, that I have consulted Tribal Regulations and other sources of law applicable to my exemption, and that I have exercised reasonable care in assuring that my claim of exemption is valid under the Tax Agreement between the Little River Band of Ottawa Indians and the State of Michigan. In the event this claim is disallowed, I accept full responsibility for the payment of tax, penalty and any accrued interest, including, if necessary, reimbursement to the vendor or the Tribe for tax and accrued interest.

\_\_\_\_\_  
Signature of Resident Tribal Member

\_\_\_\_\_  
Date

**Complete and return to Tax Office for further processing.**  
**Fax: (231) 398-6849 Email: vchandler@lrboi-nsn.gov**