AMAZON TAX EXEMPTION GUIDELINES

To be exempt from sales tax, the purchase must be made directly with university funds, such as a purchasing card. Western Michigan University’s tax exempt status does not apply to purchases made with personal funds, even if such purchases are made for valid business purposes.

As of October 1, 2015, Amazon.com began collecting sales tax on all online purchases made in Michigan. As a nonprofit educational institution, Western Michigan University is exempt from sales tax. Amazon.com business related purchases will qualify for the exemption after performing a one-time upload of the Michigan Sales Tax Exemption Certificate to the Amazon.com account that is paid with a University purchasing card. Note: It may take up to one week for Amazon.com to process the tax exemption request.

Once the Exemption Certificate is loaded, products sold by Amazon.com or sold by other sellers and fulfilled by Amazon will not be charged sales tax.

The Amazon.com account used for university purchases cannot have the same email address login as an account used for personal purchases. The creation of a separate account is important to ensure only business related transactions receive tax exemption. Once a tax exempt certificate is loaded to an account, there is no way to differentiate between non-taxable purchases (university related) and taxable purchases (personal purchases).

Steps

Go to Amazon.com

Create a new amazon account using your wmich email address and create a password

Go to ‘Your Account’ at the top right

Go to Settings area of page

Click on ‘Amazon Tax Exemption Program’

You will be brought to ‘Amazon Tax Exemption Program Enrollment’ page.

Select ‘Get Started’

Select ‘Exit this Wizard’

Select Browse button to upload Sales Tax exemption

Check the box to agree to conditions and terms

Select Upload
When you have completed the uploading process you will see a message that says “You've successfully uploaded your tax exemption information. The Amazon Customer Service team will review your documentation within 3 business days. If additional information or documentation is needed in order to process the exemption documents, the Customer Service team will contact you by e-mail.” You may view your Amazon Tax Exemption status by returning to the “Amazon Tax Exemption Program” section of “Your Account”. The list of state exemptions, including the expiration dates can be seen for Amazon.com, LLC and Amazon Digital Services, Inc.

**Exemption Certificate Approval or Rejection**

Upon successfully uploading the exemption certificate and review by the Amazon Customer Service team, you will receive an email from Amazon.com indicating whether the tax exemption has been approved or rejected.

**Exemption Restrictions**

The Amazon Tax Exemption Program only applies to purchases made directly from Amazon.com LLC or Amazon Digital Services, Inc., and ordered via an Amazon.com customer account. Sales tax may still be charged on items you order from any other seller who lists products for sale via the Amazon.com website. If sales tax is still showing on your orders from Amazon.com LLC or Amazon Digital Services, Inc. in the states where you have active exemptions please contact us via email at auto-exempt@amazon.com.

**Maintaining Exemption Status**

The Amazon exemption status will remain active until the expiration of Western Michigan University sales tax exemption certificate. To retain the tax exemption, you must submit an updated exemption certificate before the expiration of the current certificate. The Expiration dates (where applicable) are listed in the Amazon database so before the certificate expires, Amazon will send you an email reminder to update the certificate.

**Requesting a Tax Refund**

*Products sold by Amazon.com LLC or Amazon Digital Services, Inc., or sold by other sellers and fulfilled by Amazon:*  
After you've placed your order and received your shipment confirmation for products sold by Amazon.com LLC or Amazon Digital Services, Inc., or sold by other sellers that utilize Fulfilled by Amazon, Amazon asks that you provide them with acceptable proof of the university’s exemption status for the state to which the items shipped in order for them to refund the sales tax. This will require sending them a copy of Western’s current MI tax exemption certificate.

*Sold and fulfilled by sellers other than Amazon.com LLC or Amazon Digital Services, Inc.:*  
Amazon’s agreement with these sellers does not allow them to initiate a refund on the seller’s behalf. However, you can contact the seller directly about your tax refund request. Contact information is available in your order summary - just click on the name of the seller listed below the item you purchased.