

Varner's GREENHOUSE & NURSERY

• 70294 FIR ROAD • NILES, MICHIGAN 49120

• PHONE: 269-684-3530 • FAX: 269-684-4924

• EMAIL: ORDERS@VARNERSGREENHOUSE.COM • WEBSITE: WWW.VARNERSGREENHOUSE.COM

July 20, 2022

Dear Fundraiser Organizer:

It's that time of year again to start preparing for your 2022 Mum Fundraiser with Varner's Greenhouse! Varner's extends wholesale pricing on our magnificent 8-inch Mum to your organization allowing you to set a price that can produce considerable profits for your organization.

Varner's offers two fundraising programs as follows:

- The Direct Sales Program
- The Voucher Sales Program

These programs will be explained in more detail on the following pages. Some organizations use both programs simultaneously, so that is an option for you.

This special pricing is available to non-profit organizations, churches, schools, institutions, groups, leagues, and businesses that can provide documentation of the organization's status. If you are eligible to claim sales tax exemption, the proper state sales tax exemption forms for Indiana and Michigan are included with this document to be completed by you.

As we get later into the season, we cannot guarantee all the products will be available in all the colors and sizes we have listed on the order forms, and substitutions may become necessary. We will do our absolute best to supply you with what you have ordered. If we cannot, we will contact you to let you know what options are available to you.

In closing, we want to thank you for your consideration of Varner's as a partner for your fall season fundraising event. We very much value our relationship with you. If you need additional information or have any questions, please feel free to contact us by phone, email, fax, or by visiting our website. All of those resources are listed at the top of the page.

Kind regards,

Mary Varner

Mary Varner, Owner

Varner's GREENHOUSE & NURSERY - Not just an experience but a tradition



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Direct Sales Program

Program Overview:

The way the Direct Sales Program works is your sales team takes orders from your donors. The orders are turned into the Fundraiser Organizer. The Fundraiser Organizer compiles the orders and completes the VGH 2022 Mum Fundraiser Order Form and sends it to Varner's for the order to be filled. Your order will be picked up at the greenhouse or we will deliver your order to a central location where the mums will be unloaded for distribution to your donors by your sales team/volunteers.

Organizational Requirements:

- Approval of your organization by Varner's management.
- Minimum order of \$500.00 is required to qualify for fundraiser wholesale pricing.
- If claiming sales tax exemption, a Michigan 3372 Form or Indiana ST-105 Form must be on file with us.

Program Process:

1. Contact us ASAP to get your delivery or pick-up date set, as the most sought-after dates book quickly. (Please note we don't deliver on Sundays).
2. Decide how much profit you would like to make and set your price. Your profit will be the difference between your selling price and our wholesale price to you.
3. Create an order form for your organization that your sales team can use to take orders.
4. Sell, sell, sell!
5. At the end of the selling phase of your fundraising event, we ask that you tally your sales team's orders and complete the VGH 2022 Mum Fundraiser Order Form and send it to us no later than seven (7) days before your scheduled delivery or pickup date. The Mum Fundraiser Order Form is available in both Excel (auto calculations) and PDF file formats and can be downloaded at our website or can be sent by email if requested. The completed order form can be emailed to orders@varnersgreenhouse.com, faxed to (269) 684-4924, or mailed to or dropped off at our office located at 70294 Fir Rd., Niles, MI 49120. We will accept small alterations to your order up to three (3) days before delivery or pickup; no changes will be accepted after that time.
6. On your delivery or pick-up day, an invoice will be given to you. If you have not established terms with us, payment will be expected at that time. For those who have established terms with us, you will receive an invoice at the time of delivery as well. Please pay from that invoice.

Direct Sales Program Continued on Next Page →



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Delivery Requirements and Service Fees:

- To qualify for delivery a minimum order of 100 mums is required.
- If you choose delivery, you will need to have volunteers from your organization at the location when we arrive with the delivery to assist in the unloading of the truck we send. We will deliver your entire order to one location designated by you.
- There will be a delivery service fee based on distance and the number of trucks needed. The minimum delivery service fee is \$40.00. Feel free to call our office for a delivery service fee quote to your location.

If you are interested in the Direct Sales Program, please contact us for more information and to reserve a date for delivery or pick-up.

Voucher Sales Program on Next Page ➔



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Voucher Sales Program

Program Overview:

The Voucher Sales Program makes it easy for you because you don't need to handle or deliver the plants. You simply create vouchers and give them to your sales team who will sell them to donors for a set price. Many donors like vouchers because they can come to Varner's Greenhouse and pick out the plants they like best.

Organizational Requirements:

- Approval of your organization by Varner's management.
- Minimum order of \$500.00 is required to qualify for fundraiser wholesale pricing.
- If claiming sales tax exemption, a Michigan 3372 Form or Indiana ST-105 Form must be on file with us.

Program Process:

1. Decide how much profit you would like to make and set your price. Your profit will be the difference between your selling price and our wholesale price to you.
2. You create your voucher proofs with a start date of no earlier than August 20, 2022, and an expiration date no later than September 30, 2022, and submit them to Varner's for approval (example included in this document for your reference).
3. After Varner's approval, give the vouchers to your sales teams to sell to your donors. Your sales team members will collect the funds from your donors and turn them into the fundraiser organizer(s).
4. Your donors then bring the vouchers they purchased from your sales team to Varner's Greenhouse and pick out the items represented on the voucher.
5. Then your donor will take the vouchers and selected products to one of our cashiers who will collect the vouchers.
6. After the expiration date of the vouchers, Varner's will count the number of vouchers and send an invoice for the number of vouchers collected.
7. Prompt payment of your invoice would be much appreciated.

If you are interested in the Voucher Sales Program, please contact us for more information or to get the process started.

Sample Voucher on Next Page →



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Sample Voucher:

2022 Voucher – Redeem at Varner's Greenhouse

Located at 70294 Fir Rd., Niles MI 49120

#1 of 500

Redeemable for: One (1) 8-inch Mum

Purchased from: YOUR ORGANIZATION'S NAME

PLEASE BE AWARE THAT THIS IS A DONATION AND PRICES AT VARNER'S WILL BE LOWER

NO SUBSTITUTIONS ARE PERMITTED WITHOUT VARNER'S MANAGEMENT APPROVAL

Start date: September 1, 2022 Expires: September 30, 2022

Guidelines for Voucher Creation:

- The voucher size should be about the size of a dollar bill.
- It is recommended that you have a numbering system.
- Only one voucher for a single redeemed item is allowed.
- Other information that should be included in the voucher:
 - Description of redeemable item
 - Your organization's name
 - The start date and the expiration date of the event.

One last note, we suggest that you encourage your donors to redeem their vouchers earlier rather than later (within the designated timeframe indicated on the voucher) to ensure a full selection of products to choose from and total satisfaction.

Michigan Sales and Use Tax Certificate of Exemption

INSTRUCTIONS: DO NOT send to the Department of Treasury. Certificate must be retained in the seller's records. This certificate is invalid unless all four sections are completed by the purchaser.

SECTION 1: TYPE OF PURCHASE

- ☐ A. One-Time Purchase
Order or Invoice Number: _____
- ☐ C. Blanket Certificate
Expiration Date (maximum of four years): _____
- ☐ B. Blanket Certificate. Recurring Business Relationship

The purchaser hereby claims exemption on the purchase of tangible personal property and selected services made from the vendor listed below. This certifies that this claim is based upon the purchaser's proposed use of the items or services, OR the status of the purchaser.

Vendor's Name and Address

SECTION 2: ITEMS COVERED BY THIS CERTIFICATE

Check one of the following:

1. ☐ All items purchased.
2. ☐ Limited to the following items: _____

SECTION 3: BASIS FOR EXEMPTION CLAIM

Check one of the following:

1. ☐ For Lease. Enter Use Tax Registration Number: _____
2. ☐ For Resale at Retail. Enter Sales Tax License Number: _____

The following exemptions DO NOT require the purchaser to provide a number:

3. ☐ Agricultural Production. Enter percentage: _____%
4. ☐ Church, Government Entity, Nonprofit School, or Nonprofit Hospital (Circle type of organization).
5. ☐ Contractor (must provide *Michigan Sales and Use Tax Contractor Eligibility Statement* (Form 3520)).
6. ☐ For Resale at Wholesale.
7. ☐ Industrial Processing. Enter percentage: _____%
8. ☐ Nonprofit Internal Revenue Code Section 501(c)(3) or 501(c)(4) Exempt Organization.
9. ☐ Nonprofit Organization with an authorized letter issued by the Michigan Department of Treasury prior to June 1994.
10. ☐ Rolling Stock purchased by an Interstate Motor Carrier.
11. ☐ Qualified Data Center
12. ☐ Direct Pay - Authorized to pay use tax on qualified transactions directly to the State of Michigan under Account Number _____.
13. ☐ Other (explain): _____

SECTION 4: CERTIFICATION

I declare, under penalty of perjury, that the information on this certificate is true, that I have consulted the statutes, administrative rules 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 Michigan law. 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 for tax and accrued interest.

Business Name		Type of Business (see codes on page 2)
Business Address		City, State, ZIP Code
Business Telephone Number (include area code)		Name (Print or Type)
Signature and Title		Date Signed

Instructions for completing *Michigan Sales and Use Tax Certificate of Exemption (Form 3372)*

Purchasers may use this form to claim exemption from Michigan sales and use tax on qualified transactions. It is the Purchaser's responsibility to ensure the eligibility of the exemption being claimed. All claims are subject to audit. Non-qualified transactions are subject to tax, statutory penalty and interest.

Sellers are required to maintain records, paper or electronic, of completed exemption certificates for a period of four years. Michigan does not issue "tax exempt numbers" and a seller may not rely on a number for substitution of an exemption certificate. Other documentation that sellers in the State of Michigan may accept are the Uniform Sales and Use Tax Certificate approved by the Multistate Tax Commission, the Streamlined Sales and Use Tax Agreement Certificate of Exemption, the same information in another format from the purchaser, or resale or exemption certificates or other written evidence of exemption authorized by another state or country.

SECTION 1:

Place a check in the box that describes how you will use this certificate.

A) Choose "One-Time Purchase" and include the invoice number this certificate covers.

B) Choose "Blanket Certificate" if there is a "recurring business relationship." This exists when a period of not more than 12 months elapses between sales transactions between the seller and purchaser.

C) Choose "Blanket Certificate" and enter the expiration date (maximum four years) when there is a period of more than 12 months between sales transactions.

Print the vendor's name and address in the area provided.

SECTION 2:

Place a check in the box for "All items purchased" or choose "Limited to" and list the items that are covered by the exemption claim.

SECTION 3:

Place a check in the box that applies and provide the additional information requested for that exemption. The exemptions listed are the most common. If the exemption you are claiming is not listed use "Other" and enter the qualifying exemption.

SECTION 4:

Use the number that describes your business or explain any other business type not provided.

01	Accommodations	10	Utilities
02	Agricultural	11	Wholesale
03	Construction	12	Advertising, newspaper
04	Manufacturing	13	Non-Profit Hospital
05	Government	14	Non-Profit Educational
06	Rental or leasing	15	Non-Profit 501(c)(3) or 501(c)(4)
07	Retail	16	Qualified Data Center
08	Church	17	Other
09	Transportation		

Print the name of the business, address, city, state and ZIP code. Sign and provide your title (i.e. owner, president, treasurer, etc.). Provide your printed name and date the certificate.

THE COMPLETED CERTIFICATE MUST BE RETAINED IN YOUR RECORDS IN THE EVENT OF AN AUDIT.

DO NOT SEND THIS EXEMPTION CERTIFICATE TO THE DEPARTMENT OF TREASURY.

Form ST-105State Form 49065
(R5 / 6-17)Indiana Department of Revenue
General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft.** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

Sales tax must be charged unless all information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue. A valid certificate also serves as an exemption certificate for (1) county innkeeper's tax and (2) local food and beverage tax.

Section 1 (print only)

Name of Purchaser: _____

Business Address: _____ City: _____ State: _____ ZIP Code: _____

Purchaser must provide minimum of one ID number below.*

Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate.

TID Number (10 digits): _____ - LOC Number (3 digits): _____

If not registered with the Indiana DOR, provide your State Tax ID Number from another State

***See instructions on the reverse side if you do not have either number.**

State ID Number: _____ State of Issue: _____

Section 2Is this a ☐ blanket purchase exemption request or a ☐ single purchase exemption request? (check one)

Description of items to be purchased: _____

Section 3

Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)

- ☐ Sales to a retailer, wholesaler, or manufacturer for **resale** only.
- ☐ Sale of manufacturing machinery, tools, and equipment to be used directly in direct **production**.
- ☐ Sales to **nonprofit organizations** claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)
- ☐ Sales of tangible personal property predominately used (greater than 50 percent) in providing **public transportation** - provide USDOT Number. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a **school bus operator**, must provide their SSN or FID Number in lieu of a State ID Number in Section 1.
- USDOT Number: _____
- ☐ Sales to persons, occupationally engaged as farmers, to be used directly in production of **agricultural** products for sale.
Note: A farmer not possessing a State Business License Number may enter a FID Number or a SSN in lieu of a State ID Number in Section 1.
- ☐ Sales to a **contractor** for exempt projects (such as public schools, government, or nonprofits).
- ☐ Sales to **Indiana Governmental Units** (agencies, cities, towns, municipalities, public schools, and state universities).
- ☐ Sales to the **United States Federal Government** - show agency name. _____
Note: A U.S. Government agency should enter its Federal Identification Number (FID) in Section 1 in lieu of a State ID Number.
- ☐ Other - explain. _____

Section 4

I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.

I confirm my understanding that misuse, (*either negligent or intentional*), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Signature of Purchaser: _____ Date: _____

Printed Name: _____ Title: _____

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.

Seller must keep this certificate on file to support exempt sales.

Instructions for Completing Form ST-105

All four sections of the ST-105 must be completed or the exemption is not valid and the seller is responsible for the collection of the Indiana sales tax.

Section 1

- A) This section requires an identification number.** In most cases this number will be an Indiana Department of Revenue issued Taxpayer Identification Number (TID - see note below) used for Indiana sales and/or withholding tax reporting. If the purchaser is from another state and does not possess an Indiana TID Number, a resident state's business license, or State issued ID Number must be provided.
- B) Exceptions** - For a purchaser not possessing either an Indiana TID Number or another State ID Number, the following may be used in lieu of this requirement.
- Federal Government** – place your FID Number in the State ID Number space.
- Farmer** – place your SSN or FID Number in the State ID Number space.
- Public transportation haulers** operating under another motor carrier authority, or with a contract as a school bus operator, must indicate their SSN or FID Number in the State ID Number space.
- Nonprofit Organization** – must show its FID Number in the State ID Number space.

Section 2

- A) Check a box to indicate if this is a single purchase or blanket exemption.
- B) Describe product being purchased.

Section 3

- A) Purchaser must check the reason for exemption.
- B) Purchaser must be able to provide additional information if requested.

Section 4

- A) Purchaser must sign and date the form.
- B) Printed name and title of signer must be shown.

Note: The Indiana Taxpayer Identification Number (TID) is a ten digit number followed by a three digit LOC Number. The TID is also known as the following:

- a) Registered Retail Merchant Certificate
- b) Tax Exempt Identification Number
- c) Sales Tax Identification Number
- d) Withholding Tax Identification Number

The Registered Retail Merchant Certificate issued by the Indiana Department of Revenue shows the TID (10 digits) and the LOC (3 digits) at the top right of the certificate.