

Streamlined Sales Tax Certificate of Exemption

**Do not send this form to the Streamlined Sales Tax Governing Board.
Send the completed form to the seller and keep a copy for your records.**

This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

1. Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____

2. A. Purchaser's name
WEST VIRGINIA UNIVERSITY RESEARCH CORPORATION

B. Business address City State Country Zip code
ONE WATERFRONT PLACE, PO BOX 6005 MORGANTOWN WV USA 26506

C. Name of seller from whom you are purchasing, leasing or renting

D. Seller's address City State Country Zip code

3. Purchaser's type of business. Check the number that best describes your business.

- | | | |
|--|--|--|
| <input type="checkbox"/> 01 Accommodation and food services | <input type="checkbox"/> 08 Real estate | <input type="checkbox"/> 15 Professional services |
| <input type="checkbox"/> 02 Agriculture, forestry, fishing, hunting | <input type="checkbox"/> 09 Rental and leasing | <input type="checkbox"/> 16 Education and health-care services |
| <input type="checkbox"/> 03 Construction | <input type="checkbox"/> 10 Retail trade | <input checked="" type="checkbox"/> 17 Nonprofit organization |
| <input type="checkbox"/> 04 Finance and insurance | <input type="checkbox"/> 11 Transportation and warehousing | <input type="checkbox"/> 18 Government |
| <input type="checkbox"/> 05 Information, publishing and communications | <input type="checkbox"/> 12 Utilities | <input type="checkbox"/> 19 Not a business |
| <input type="checkbox"/> 06 Manufacturing | <input type="checkbox"/> 13 Wholesale trade | <input type="checkbox"/> 20 Other (explain) _____ |
| <input type="checkbox"/> 07 Mining | <input type="checkbox"/> 14 Business services | |

4. Reason for exemption. Check the letter that identifies the reason for the exemption.

- | | |
|---|--|
| <input type="checkbox"/> A Federal government (Department) * _____ | <input type="checkbox"/> H Agricultural Production * |
| <input type="checkbox"/> B State or local government (Name) * _____ | <input type="checkbox"/> I Industrial production/manufacturing * |
| <input type="checkbox"/> C Tribal government (Name) * _____ | <input type="checkbox"/> J Direct pay permit * |
| <input type="checkbox"/> D Foreign diplomat # _____ | <input type="checkbox"/> K Direct Mail * |
| <input checked="" type="checkbox"/> E Charitable organization * | <input type="checkbox"/> L Other (Explain) _____ |
| <input type="checkbox"/> F Religious organization * | <input type="checkbox"/> M Educational Organization * |
| <input type="checkbox"/> G Resale * | |

* see Instructions on back (page 2)

5. Identification (ID) number: Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID number	State/Country	Reason	ID number	State/Country	Reason
AR	_____	_____	NV	_____	_____
GA	_____	_____	OH	_____	_____
IA	_____	_____	OK	_____	_____
IN	_____	_____	RI	_____	_____
KS	_____	_____	SD	_____	_____
KY	_____	_____	TN	_____	_____
MI	_____	_____	UT	_____	_____
MN	_____	_____	VT	_____	_____
NC	_____	_____	WA	_____	_____
ND	_____	_____	WI	_____	_____
NE	_____	_____	WV	_____	_____
NJ	_____	_____	WY	253349	WY E

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser <i>Melissa D. Hunt</i>	Print name MELISSA D. HUNT	Title ASSISTANT DIRECTOR	Date 02/15/2024
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DEPARTMENT OF REVENUE

122 W 25th St STE E301
Herschler Building East
Cheyenne, Wyoming 82002-0110
E-Mail: dor@wyo.gov
Web: <https://revenue.wyo.gov>

MARK GORDON, Governor
BRENDA HENSON, Director

DOR Director (307) 777-5287
Property Tax (307) 777-5235
Excise (307) 777-5200
Mineral (307) 777-5237
Liquor (307) 777-5275

January 4, 2024

West Virginia University Research Corporation
P.O. Box 1465
Morgantown, WV 26507-1465
RID#: 253349

Based on the information you have furnished this office, we find that the **West Virginia University Research Corporation** qualifies for exemption from Wyoming sales/use tax under W.S. 39-15-105 and 39-16-105. This exemption has been in effect and uninterrupted since June 22, 2012.

This exemption extends to *all purchases by the organization* in and for the regular *charitable functions* and activities of the organization. Purchases by the organization of services and tangible personal property used to provide benefits to members or employees, such as housing, clothing, transportation, food, etc., would not be exempt from the tax.

As a charitable organization, your occasional sales for fund-raising purposes are also exempt from sales tax under W.S. 39-15-105 and 39-16-105. *However, if you make regular or routine sales for fund-raising purposes, such regular sales are not exempt. If such sales are made by your organization, you are required to obtain a Wyoming Sales/Use Tax license and file regular tax returns with this department for your sales.* If you have any questions about the classification of sales made by your organization, we urge you to submit written evidence of your activities and request a ruling.

This exemption does not extend to personal purchases made by employees or members of the organization, nor to contractors who may be performing for the organization. Purchases made by employees or members of the organization with later reimbursement by the organization are subject to the tax.

Please find the Streamlined Sales Tax Agreement Certificate of Exemption with Instructions for your use on our website <https://revenue.wyo.gov/> under the "Excise Tax Division" tab. Select "Forms", locate the heading "Exemption Certificate Power of Attorney Forms", under that heading, select "SSTP Certificate of Exemption". Please note that a properly completed form

includes Section 3 information regarding purchaser's type of business. In Section 4, "E" designates your entity as a charitable organization. Then in Section 5, indicate your **Revenue Identification (RID) number which is 253349** on the line provided, "WY" under "State/Country" and "E" under "Reason". A properly completed Certificate of Exemption must be furnished to your suppliers not the Department of Revenue. The absence of this document would require you to pay sales tax on the purchase.

Finally, should there be a change in the condition of your organization (i.e. IRS designation, name, address, or charitable condition) you are required to notify the Department immediately to obtain a current determination. Should you have any questions on this or other sales/use tax matters, please contact the Department of Revenue at (307) 777-5293.

Sincerely,



Alexis Maurer, Senior Tax Examiner
Education and Taxability
Excise Tax Division



Lynn Frank, Manager
Education and Taxability
Excise Tax Division