

**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  
**STATE OF WEST VIRGINIA DBA WEST VIRGINIA UNIVERSITY**

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 type="checkbox"/> 17 Nonprofit organization             |
| <input type="checkbox"/> 04 Finance and insurance                      | <input type="checkbox"/> 11 Transportation and warehousing | <input checked="" 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 checked="" type="checkbox"/> B State or local government (Name) * <b>WEST VIRGINIA</b> | <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 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	<b>0A176275</b>	<b>KY B</b>	TN	_____	_____
MI	_____	_____	UT	_____	_____
MN	_____	_____	VT	_____	_____
NC	_____	_____	WA	_____	_____
ND	_____	_____	WI	_____	_____
NE	_____	_____	WV	<b>2211-0375</b>	<b>WV B</b>
NJ	_____	_____	WY	_____	_____

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 <b>Melissa Hunt</b>	Title <b>Asst Director, Tax Services</b>	Date <b>02/27/2024</b>
---	-----------------------------------	---	---------------------------