

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
APPLICATION FOR REGISTRATION FOR TAX-FREE TRANSACTIONS UNDER 26 U.S.C. 4221
(Firearms and Ammunition)

PLEASE TYPE OR PRINT - See additional instructions for this form.

1. NAME OF APPLICANT (If partnership, include name of each partner.) STATE OF WEST VIRGINIA	2. APPLICANT'S EMPLOYER IDENTIFICATION NUMBER 55-6000842
3. TRADE OR BUSINESS NAME WEST VIRGINIA UNIVERSITY	4. TELEPHONE NUMBER (Include area code) 304 293-0467

5. ADDRESS OF PRINCIPAL PLACE OF BUSINESS (Number, street, city, state, and ZIP Code)
 P O BOX 6005
 ONE WATERFRONT PLACE, MORGANTOWN WV 26506

6. APPLICATION IS MADE FOR THE FOLLOWING CATEGORY OR CATEGORIES (Check applicable boxes):

- A. SELLING FIREARMS OR AMMUNITION TAX-FREE AS THE MANUFACTURER, PRODUCER, OR IMPORTER OF THE FIREARMS OR AMMUNITION.
- B. PURCHASING FIREARMS OR AMMUNITION TAX-FREE FOR FURTHER MANUFACTURE OR FOR RESALE TO A SECOND PURCHASER FOR USE BY THE SECOND PURCHASER IN FURTHER MANUFACTURE.
- C. PURCHASING FIREARMS OR AMMUNITION FOR EXPORT OR FOR RESALE TO A SECOND PURCHASER FOR EXPORT.
- D. PURCHASING FIREARMS OR AMMUNITION FOR USE AS SUPPLIES ON VESSELS AND AIRCRAFT.
- E. PURCHASING FIREARMS OR AMMUNITION BY, AND FOR THE EXCLUSIVE USE OF, A NONPROFIT EDUCATIONAL ORGANIZATION.
- F. PURCHASING FIREARMS OR AMMUNITION BY, AND FOR THE EXCLUSIVE USE OF, A STATE OR LOCAL GOVERNMENT.

7. SUPPORTING INFORMATION. Attach to this application any additional information requested unless such information is already on file (see item 8 below).

A. ALL APPLICANTS - Have you ever had your application for a certificate of registry denied OR had your certificate of registry suspended or revoked? Include any denial, revocation, or suspension of an Internal Revenue Service certificate of registry.

YES (Describe the circumstances involved.) NO.

B. ALL APPLICANTS - Describe your business(es), or if a State or local government entity, your functions. *Attached*

C. ALL APPLICANTS - Describe your need for each category for which you applied for in item 6. For each category, include an estimate of the quantity of firearms and ammunition to be sold, purchased, or used within a specified period of time. Also, indicate the types of customers to whom you will be selling or your uses for each category. If you already know to whom you will be selling, you may include the actual names of your customers. (Examples: (1) "Each year, I will sell approximately 200 firearms and 5,000 rounds of ammunition to the state police for their official duties"; (2) "Each year I plan to purchase, from Manufacturer A, approximately 100 firearms on which I will perform further manufacture.") *Attached*

D. BUSINESS APPLICANT -

(1) Identify any business subject to any manufacturers excise tax under Chapter 32 of the Internal Revenue Code (includes excise tax on automobiles, tires, fuels, vaccines, and recreational equipment) that you controlled in the past 2 years. State the name, address, social security or employer identification number, as applicable, of each business.

(2) Identify each person's or company's name (including other businesses), date of birth, social security or employer identification number, residential address, or principal place of business, as applicable, who:

- (a) Is a director, an officer, a partner, or the sole proprietor.
- (b) Owns more than 10 percent of the outstanding stock of the applicant.
- (c) Directs the management and policies for purchasing, selling, or using firearms or ammunition of the business.

E. EDUCATIONAL ORGANIZATION - Supply proof (examples: charter or articles of incorporation) that the applicant is a(n):

(1) Educational organization under section 170(b)(1)(A)(ii), Title 26 U.S.C., and is exempt from the income tax under section 501(a), Title 26 U.S.C. To qualify, an organization must have a regular faculty and curriculum and normally have a regularly enrolled body of pupils or students in attendance at the place where its educational activities are carried on.

(2) School operated as an activity of an organization described in section 501(c)(3), Title 26 U.S.C., that is exempt from income tax under section 501(a). *IRS Letter*

F. ALL APPLICANTS - Any other information that TTB requests to clarify the information requested by this application.

8. THE SUPPORTING INFORMATION (item 7) IS CONTAINED IN (Check applicable boxes and enter appropriate information.):

Pages numbered 1 through 3 attached to this application.

Information on file with the Alcohol and Tobacco Tax and Trade Bureau as part of the application for:

Certificate of Registry Number _____

Other Application Approved by the Alcohol and Tobacco Tax and Trade Bureau:

Federal Firearms License Number _____

Type of application: _____

Permit or license number _____

The applicant incorporates this information as part of this application. If the applicant sends any other information for this application, it is also part of this application.

9. AFFIRMATION BY APPLICANT

I affirm that this Certificate of Registry will be used as specified in applicable provisions of laws and regulations, and I understand that misuse of this Certificate will lead to its revocation and/or the penalties provided by law. I agree to maintain records in compliance with applicable laws and regulations. These records will be available to an authorized employee of the Alcohol and Tobacco Tax and Trade Bureau. Also, I agree to report to the Bureau any change in my name or principal place of business and in business ownership or control, within 30 days of such change. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

9a. SIGNATURE OF APPLICANT OR PERSON AUTHORIZED TO SIGN FOR APPLICANT

Melissa D. Henard Hunt

9b. TITLE OF APPLICANT OR PERSON AUTHORIZED TO SIGN FOR APPLICANT

Melissa D. Henard Hunt, Assistant Director, Tax Services

9c. DATE

2/6/15

10. ALCOHOL AND TOBACCO TAX AND TRADE BUREAU APPROVAL

FOR

The applicant's application is approved and a Certificate of Registry is issued under the number shown. This certificate is valid only for the categories identified in the registration number (see instruction 3).

TTB

NAME

State of West Virginia

EMPLOYER ID NUMBER

55-6000842

REGISTRATION NUMBER

FAM-WV-15004-F

USE

West Virginia University

This certificate is not transferable to another person. Also, this certificate may become void as a result of a change in business ownership or control.

ONLY

10a. SIGNATURE AND TITLE OF TTB OFFICIAL

10b. DATE

3/16/2015

Attachment to Application

7B:

West Virginia University is a political subdivision and agency of the state of West Virginia.

As a land-grant institution in the 21st century, West Virginia University will deliver high-quality education, excel in discovery and innovation, model a culture of diversity and inclusion, promote health and vitality, and build pathways for the exchange of knowledge and opportunity between the state, the nation, and the world. For more information, please visit <http://about.wvu.edu>.

7C:

- From Jonathan Hammond, Head Coach, West Virginia University Rifle Team.

The ammunition being purchased is for the exclusive use by the WVU Rifle Team, for practice and competing in NCAA competition. The ammunition is not sold to anyone.

For the whole team we probably use about 100,000 rounds of ammo annually. On average each team members will shoot 10,000 rounds, maybe even more and we have 10 team members.

- Names of Manufacturer West Virginia University buys from:

Nammo Tactical Ammunition Co. LLC
Zanders Sporting Goods
Killough Shooting Sports in Citibank
Champions Choices Inc.

- List any fire arms West Virginia University plans to purchase:

For firearms, we would not be purchasing any more than maybe 1 or 2 each year, and haven't purchased one for a couple years.

7E2:

See IRS letter dated 10/26/2006

Internal Revenue Service

Date: October 26, 2006

STATE OF WEST VIRGINIA
WEST VIRGINIA UNIVERSITY
% DIR RESEARCH & TAX ACCOUNTING
PO BOX 6005
MORGANTOWN WV 26506-6005

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Kathy Masters ID# 31-04015
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
55-6000842

Dear Sir or Madam:

This is in response to your request of October 26, 2006, regarding your organization's federal tax status.

Our records indicate that your organization may be a governmental instrumentality or a political subdivision of a state.

No provision of the Internal Revenue Code imposes a tax on the income of governmental units (such as states and their political subdivisions). Therefore, it has been the position of the Service that income of governmental units is not generally subject to federal income taxation. If, however, an entity is not itself a governmental unit (or an "integral part" thereof), its income will be subject to tax unless an exclusion or exemption applies.

One exclusion is provided by section 115(1) of the Code, which excludes from gross income:
"...income derived from ... the exercise of any essential governmental function and accruing to a State or any political subdivision thereof ..."

Your organization's income may not be subject to tax, either because the organization is a governmental unit (or an "integral part" thereof), or because the income is excluded under section 115. In addition, your organization may also be eligible to receive charitable contributions, which are deductible for federal income, estate, and gift tax purposes. Also, your organization is probably exempt from many federal excise taxes.

Your organization may obtain a letter ruling on its status under section 115 by following the procedures specified in Rev. Proc. 2002-1 or its successor.

Your organization may also qualify for exemption from federal income tax as an organization described in section 501(c)(3) of the Code. If the organization is an entity separate from the state, county, or municipal government, and if it does not have powers or purposes inconsistent with exemption (such as the power to tax or to exercise enforcement of regulatory powers), your organization would qualify under section 501(c)(3). To apply for exemption, complete Form 1023 and pay the required user fee.

STATE OF WEST VIRGINIA
WEST VIRGINIA UNIVERSITY
55-6000842

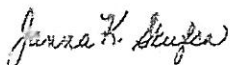
Sometimes governmental units are asked to provide proof of their status as part of a grant application. If your organization is applying for a grant from a private foundation, the foundation may be requesting certain information from your organization because of the restrictions imposed by the Code on such foundations. One such restriction imposes a tax on private foundations that make any "taxable expenditures." Under section 4945(d) and (h) of the Code, "taxable expenditures" include (1) any grant to an organization (unless excepted), unless the foundation exercises "expenditure responsibility" with respect to the grant; and (2) any expenditure for non-charitable purposes. Under section 4942 of the Code, private foundations must also distribute certain amounts for charitable purposes each year--"qualifying distributions"--or incur a tax on the undistributed amount. "Qualifying distributions" include certain amounts paid to accomplish charitable purposes.

Private foundation grants to governmental units for public or charitable purposes are not taxable expenditures under these provisions, regardless of whether the foundation exercises "expenditure responsibility." Under section 53.4945-5(a)(4)(ii) of the Foundation and Similar Excise Tax Regulations, expenditure responsibility is not required for grants for charitable purposes to governmental units (as defined in section 170(c)(1) of the code). Similarly, grants to governmental units for public purposes are "qualifying distributions", under section 53.4942(a)-3(a) of the regulations; and, if they are for charitable purposes, will not be taxable expenditures, under section 53.4945-6(a) of the regulations. Most grants to governmental units will qualify as being for charitable (as well as public) purposes.

Because of these restrictions, some private foundations require grant applicants to submit a letter from the Service determining them to be exempt under section 501(c)(3) and classified as a non-private foundation. Such a letter, or an underlying requirement that a grantee be a public charity, is not legally required to be relieved from the restrictions described above, when the prospective grantee is a governmental unit and the grant is for qualifying (public or charitable) purposes.

We believe this general information will be of assistance to your organization. This letter, however, is not a ruling and may not be relied on as such. If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services