



Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

West Virginia University is sales tax exempt in Ohio due to the following:
1. WVU is a political subdivision of the state of West Virginia engaged in research and education
2. The state of Ohio and its political subdivisions are allowed a similar exemption in West Virginia
According to the Ohio Department of Taxation, exemption certificates are not necessary but invoices or sales documentation must clearly identify that WVU, not an individual, is making the purchase.

Purchaser must state a valid reason for claiming exception or exemption.

STATE OF WEST VIRGINIA, WEST VIRGINIA UNIVERSITY

Purchaser's name

POLITICAL SUBDIVISION OF STATE OF WEST VIRGINIA

Purchaser's type of business

ONE WATERFRONT PLACE, PO BOX 6005

Street address

MORGANTOWN, WV, 26506

City, state, ZIP code

Melissa D. Hunt

DIRECTOR, TAX SERVICES

Signature

Title

1/2/2026

Date signed

Vendor's license number, if applicable

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.