

State of Missouri

LIMITED EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES AND SALES (Civic)

Issued to:

Missouri Tax I.D.: 20588011

WEST VIRGINIA UNIVERSITY RESEARCH CORPORATION
886 CHESTNUT RIDGE ROAD
MORGANTOWN WV 26506

Effective Date: 12/01/2014

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(21), RSMo. This letter is issued as documentation of your organization's exempt status. Your organization must adhere to all requirements of your exempt status.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your organization are not subject to sales or use tax if conducted within your organization's exempt civic or charitable functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- Agents or contractors may not claim or benefit from your organization's exempt status. Contractors paying for construction materials to fulfill a contract with your organization must pay sales and use tax on all such materials. Only purchases of construction materials that are directly billed to your organization may be purchased exempt from sales tax.
- Sales by your organization are not subject to sales or use tax if conducted within your organization's exempt civic or charitable functions and activities.
- Sales not directly related to your exempt function that are made only to raise funds for your organization, are not exempt unless such sales are occasional or isolated sales.
- If your organization engages in a competitive commercial business that serves the general public, even if the profits are used for purposes of your exempt function, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Division, P.O. Box 358, Jefferson City, Missouri 65105-0358, Email salestaxexemptions@dor.mo.gov, or call 573-751-2836.

DIVISION OF TAXATION AND COLLECTION
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STATE OF MISSOURI
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WEST VIRGINIA UNIVERSITY RESEARC
PO BOX 6005
MORGANTOWN WV 26506

December 2014

Re: 20588011

Dear Sir or Madam:

The Missouri Department of Revenue recently introduced a continuing exemption letter for organizations exempt from sales and use tax under Chapter 144, RSMo. In the past, the Department required organizations to renew their exemption every three years. To improve customer service, the exemption letter issued to a qualifying organization will no longer have an expiration date.

Your continuing exemption letter is enclosed. You will not need to renew your exemption unless your organization updates its records with the Department (e.g. organization address change, phone number, or responsible person). If your organization has any changes, complete a Registration or Exemption Change Request (Form 126), if required.

You may obtain forms on the Department's website at <http://dor.mo.gov/forms/> or contact the Department's Forms Request Line at 800-877-6881. Send the completed forms to the address, e-mail, or fax number provided on the form.

If you require additional information, contact the Taxation Division at the above address, telephone number, fax number or e-mail.

Taxation Division