



Form ST3, Certificate of Exemption

Purchaser: Complete this certificate and give it to the seller.

Seller: If this certificate is not completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked. This certificate remains in force as long as the purchaser continues making purchases or until otherwise cancelled by the purchaser.

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

If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name _____ Project description _____

Name of Purchaser

WEST VIRGINIA UNIVERSITY RESEARCH CORPORATION

Business Address	City	State	ZIP code
ONE WATERFRONT PLACE, PO BOX 6005	MORGANTOWN	WV	26506

Purchaser's Tax ID Number	State of issue
9426839	MN

If no tax ID number, Enter one of the following:	FEIN	Driver's license number/State issued ID number
	55-0665758	State of issue Number

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

Seller's Address	City	State	ZIP code
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Type of Business

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

Reason for Exemption (See Instructions)

<input type="checkbox"/> A Federal government (department) _____	<input type="checkbox"/> J Agricultural production
<input type="checkbox"/> B Specific government exemption	<input type="checkbox"/> K Industrial production/manufacturing
<input type="checkbox"/> C Tribal government (name) _____	<input type="checkbox"/> L Direct pay authorization
<input type="checkbox"/> D Foreign diplomat # _____	<input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically)
<input checked="" type="checkbox"/> E Charitable organization # 9426839	<input type="checkbox"/> N Direct mail
<input type="checkbox"/> F Educational organization # _____	<input type="checkbox"/> O Other (enter number from instructions) _____
<input type="checkbox"/> G Religious organization # _____	<input type="checkbox"/> P Percentage exemption
<input type="checkbox"/> H Resale	<input type="checkbox"/> Advertising (enter percentage) %
<input type="checkbox"/> I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)	<input type="checkbox"/> Utilities (enter percentage) %
	<input type="checkbox"/> Electricity (enter percentage) %

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of Authorized Purchaser

Rev. 7/19

Print Name Here

Melissa D. Hunt

Title

Director Tax Services

Date

1/2/2024