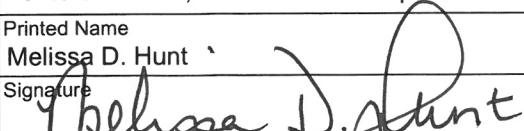


## Declaration of Wholesale or Entity Sales Tax Exemption

1. Purchaser Information		License or Exemption Information	
Legal Name WEST VIRGINIA UNIVERSITY RESEARCH CORPORATION		Sales Tax License or Exemption Number	
Trade Name (if different)		State	Expiration Date
Mailing Address ONE WATERFRONT PLACE PO BOX 6005		Phone Number N/A EMAIL TAX@MAIL.WVU.EDU	
City MORGANTOWN		State WV	ZIP Code 26506
<b>2. Wholesale Exemption.</b> Mark the type of exemption, and describe your ordinary course of business.			
<input type="checkbox"/> Purchase for Resale  <input type="checkbox"/> Manufacturing - Mark one of the following: <input type="checkbox"/> Ingredients or Component Parts <input type="checkbox"/> Machinery, Machine Tools, and Parts <input type="checkbox"/> Testing, Modification, or Inspection		Ordinary Course of Business, including the product(s) manufactured and/or sold:	
<b>3. Entity Exemption.</b> Enter a and b as required.			
<b>a. Mark the type of entity.</b>			
<input checked="" type="checkbox"/> 501(c)(3) Charitable Organization		<input type="checkbox"/> 501(c)(19) Veterans' Organization	
<input type="checkbox"/> U.S. or Colorado State or Local Government		<input type="checkbox"/> Affordable Housing Project	
<input type="checkbox"/> Tribe or Member – For sales on or delivered to a Colorado reservation. Mark the type of qualifying purchaser:			
<input type="checkbox"/> Tribal Government		<input type="checkbox"/> Enrolled Tribal Member	
<input type="checkbox"/> Entity owned by tribe or member – Enter the total tribal ownership percentage:			
<b>b. Mark the type of qualifying payment, unless the exemption is for a tribal member or entity owned by a tribe or member.</b>			
<input type="checkbox"/> Purchase Authorization to be paid later			
<input type="checkbox"/> Cash with a purchase order from the entity		<input checked="" type="checkbox"/> Check issued by the entity	
<input type="checkbox"/> U.S. Government GSA SmartPay3 Card		<input type="checkbox"/> Colorado State or Local Government Credit Card	
<input type="checkbox"/> Non-Government Credit Card bearing the entity name or branded for commercial use			
<b>4. Other Exemption.</b> Describe the exemption claimed and how your purchase qualifies.			
Exemption Claimed		Qualifications	
<b>5. Purchaser Signature</b>			
I declare that the purchases I make using this form qualify for exemption from Colorado sales and use taxes as entered above, and that I am the purchaser or have the authority to execute this form on behalf of the purchaser.			
Printed Name Melissa D. Hunt		Title Director Tax Services	
Signature 		Date (MM/DD/YY) 1/8/2026	

## Streamlined Sales Tax Certificate of Exemption

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  
WEST VIRGINIA UNIVERSITY RESEARCH CORPORATION

B. Business address City State Country Zip code  
ONE WATERFRONT PLACE, PO BOX 6005 MORGANTOWN WV 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 checked="" type="checkbox"/> 17 Nonprofit organization  |
| <input type="checkbox"/> 04 Finance and insurance                      | <input type="checkbox"/> 11 Transportation and warehousing | <input 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 type="checkbox"/> B State or local government (Name) * | <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 checked="" type="checkbox"/> L Other (Explain) 501(C)(3) NONPROFIT ORGANIZATION |
| <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	0A176292	KY E	TN		
MI			UT	N36046	UT L
MN			VT		
NC			WA		
ND			WI		
NE			WV	1039-5500	WV E
NJ			WY	253349	WY E

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: Melissa D. Hunt Print name: Melissa D. Hunt

Title: Director Tax Services

Date: 1/21/2026

**Internal Revenue Service**

**Date:** December 15, 2006

WEST VIRGINIA UNIVERSITY RESEARCH  
CORPORATION  
PO BOX 1465  
MORGANTOWN WV 26507-1465

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

**Person to Contact:**

Janet M. Duncan 31-07676  
Correspondence Specialist/Screeners

**Toll Free Telephone Number:**

877-829-5500

**Federal Identification Number:**

55-0665758

Dear Sir or Madam:

This is in response to your request of December 15, 2006, regarding your organization's tax-exempt status.

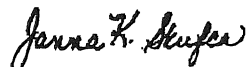
In February 1987 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(3) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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