



# Form ST-101

## Sales Tax Resale or Exemption Certificate

(Contractors improving real property, use Form ST-103C)

Buyer's name (required) STATE OF WEST VIRGINIA DBA WEST VIRGINIA UNIVERSITY			Seller's name (required)		
Address (required) ONE WATERFRONT PLACE PO BOX 6005			Address (required)		
City (required) MORGANTOWN	State WV	ZIP Code (required) 26506	City (required)	State	ZIP Code (required)

**Seller:** A properly completed certificate has the buyer's and seller's information filled-in and a resale or exemption claimed. Some purchases might not qualify for the exemption claimed. You must keep a copy of this certificate.

**Buyer:** Complete the exemption that applies to your purchase. If the goods you're buying don't qualify for the exemption you're claiming, you'll be responsible for the tax due. Refer to the instructions for information about each exemption.

### 1. Buying for Resale.

- Describe the primary nature of your business \_\_\_\_\_ (required)
- Describe the products you sell, rent, or lease \_\_\_\_\_ (required)
- Check the box that applies
  - Idaho registered retailer; seller's permit number \_\_\_\_\_ (required - see instructions)
  - Wholesaler only; no retail sales
  - Retailer selling only through a marketplace facilitator
  - Out-of-state retailer; no Idaho business presence
  - Idaho registered prepaid wireless service seller; E911 fee permit number \_\_\_\_\_ (required - see instructions)

### 2. Production Exemptions (see instructions). Describe the products you produce \_\_\_\_\_

The goods I'm buying qualify for the exemption(s) selected below. Check all that apply (required)

<input type="checkbox"/> Broadcasting	<input type="checkbox"/> Farming	<input type="checkbox"/> Logging	<input type="checkbox"/> Mining	<input type="checkbox"/> Publishing free newspapers
<input type="checkbox"/> Fabricating	<input type="checkbox"/> Hunting or fishing operation	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Processing	<input type="checkbox"/> Ranching

### 3. Exempt Buyers. Purchases made directly by the entities listed below are exempt. Check the box that applies

<input type="checkbox"/> Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.	<input type="checkbox"/> Children's free dental service clinics (nonprofit only)	<input type="checkbox"/> Idaho Foodbank Warehouse, Inc.
<input type="checkbox"/> American Indian tribes	<input type="checkbox"/> Credit unions (state/federal)	<input type="checkbox"/> Museums (nonprofit only)
<input type="checkbox"/> American Red Cross	<input type="checkbox"/> Emergency medical services (EMS) agencies (nonprofit only)	<input type="checkbox"/> Qualifying health organizations (see instructions for list)
<input type="checkbox"/> Amtrak	<input type="checkbox"/> Forest protective associations	<input checked="" type="checkbox"/> Schools (nonprofit only)
<input type="checkbox"/> Blind Services Foundation, Inc.	<input type="checkbox"/> Government (U.S./Idaho)	<input type="checkbox"/> Senior citizen centers (nonprofit only)
<input type="checkbox"/> Canal companies (nonprofit only)	<input type="checkbox"/> Hospitals (nonprofit only)	<input type="checkbox"/> Volunteer fire departments (nonprofit only)
<input type="checkbox"/> Centers for independent living		

### 4. Other Qualified Exempt Goods and Buyers (see instructions).

<input type="checkbox"/> Aerial tramway component or snowmaking/grooming equipment	<input type="checkbox"/> Heating fuels
<input type="checkbox"/> Agricultural grain bin structures and equipment	<input type="checkbox"/> Livestock sold at a public livestock market
<input type="checkbox"/> Agricultural irrigation equipment and supplies	<input type="checkbox"/> Pollution control items
<input type="checkbox"/> American Indian buyer holding Tribal ID No. _____	<input type="checkbox"/> Prescription medical items (see instructions)
Use Form ST-133 for vehicle or vessel purchases.	
<input type="checkbox"/> Certified data center	<input type="checkbox"/> Qualified semiconductor project
<input type="checkbox"/> Church buying goods for food bank or to sell meals to members	<input type="checkbox"/> Research and development goods
<input type="checkbox"/> Food bank or soup kitchen buying food or food service goods	<input type="checkbox"/> Other goods or entity exempt by law under the following statute _____ (required)

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Buyer's signature (required) <i>Melissa D. Hunt</i>	Buyer's name (required - please print) Melissa D. Hunt	Title (required) Director Tax Services
Buyer's federal EIN or driver's license number and state of issue (required) 55-6000842		Date (required) 1/2/2024

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

STATE OF WEST VIRGINIA, WEST VIRGINIA UNIVERSITY

Print or type

B. Business address

ONE WATERFRONT PLACE, PO BOX 6005	City	State	Country	Zip code
	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 type="checkbox"/> 17 Nonprofit organization
<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 11 Transportation and warehousing	<input checked="" 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 checked="" type="checkbox"/> B State or local government (Name) <u>WEST VIRGINIA</u>	<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 type="checkbox"/> L Other (Explain) _____
<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	0A17625	ky	B, M	TN	
MI			UT		
MN			VT		
NC			WA		
ND			WI		
NE			WV	2211-0375	WV
NJ			WY		B

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

Print name

Title

Date

Director Tax Services

1/2/20