Iowa Department of REVENUE

Iowa Sales/Use/Excise Tax Exemption Certificate

tax.iowa.gov

This document is to be completed by a purchaser when claiming exemption from sales/use/excise tax. Certificates are valid for up to three years.

Purchaser legal name: STATE OF WEST VIRGINIA

Doing business as: WEST VIRGINIA UNIVERSITY

Address: ONE WATERFRONT PLACE, PO BOX 6005

City: MORGANTOWN State: WV ZIP: 26506

General nature of business: HIGHER EDUCATION

Phone number: (304) 293-4008

Seller legal name: _____

Doing business as: _____

Address: _____

City: _____ State: _____ ZIP: _____

Purchaser is doing business as:

Retailer ☐
  Permit number (if required): _____
Retailer car dealer ☐
  Enter your DOT number: _____
Governmental agency (including public schools) ☒
Wholesaler ☐
Farmer ☐
Lessor ☐
Manufacturer ☐
Nonprofit hospital ☐
Private nonprofit educational institution ☐
Qualifying residential care facility ☐
Nonprofit museum ☐
Commercial enterprise ☐
Nonprofit food bank ☐
Other ☐ _____

Purchaser is claiming exemption for the following reason:

Resale ☐   Leasing ☐   Processing ☐
Qualifying farm machinery/equipment ☐
Qualifying farm replacement parts ☐
Qualifying manufacturing machinery/equipment ☐
Research and development equipment ☐
Pollution control equipment ☐
Recycling equipment ☐
Qualifying computer or computer peripheral ☐

Qualifying replacement parts/supplies (manufacturing, research & development, pollution control, recycling, computer) ☐

Qualifying computer software, specified digital products and digital services ☐
Grain bins and replacement parts ☐
Other ☒ EXEMPT STATE GOVERNMENT
Direct pay ☐ Permit number required:
  Permit: _____

Description of purchase (Include additional information if necessary):

_____

_____

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this certificate, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature of purchaser: _Melissa D. Hunt_

Title: DIRECTOR, TAX SERVICES   Date: 1/2/2025

Seller: Keep this certificate in your files.
Purchaser: Keep a copy of this certificate for your records.
Do not send to the Iowa Department of Revenue

31-014a (11/3/2021)