

# Certificate of Exemption

This is a multistate form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1.  Check if you are attaching the Multistate Supplemental form.  
 W  V If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
2.  Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_.

**3. Please print**

Name of purchaser <b>West Virginia State University</b>			
Business Address PO BOX 1000	City INSTITUTE	State WV	Zip Code 25112-1000
Purchaser's Tax ID Number 55-8000839-001	State of Issue WEST VIRGINIA	Country of Issue KANAWHA	
If no Tax ID Number Enter one of the following:	FEIN 55-8000839	Driver's License Number/State Issued ID Number State of Issue: Number	Foreign diplomat number
Name of seller from whom you are purchasing, leasing or renting			
Seller's address		City	State Zip code

**4. Type of business.** Circle the number that describes your business

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

**5. Reason for exemption.** Circle the letter that identifies the reason for the exemption.

- |   |   |
|---|---|
| A Federal government (department) _____         | H Agricultural production # _____             |
| B State or local government (name) _____        | I Industrial production/manufacturing # _____ |
| C Tribal government (name) _____                | J Direct pay permit # _____                   |
| D Foreign diplomat # _____                      | K Direct pay permit # _____                   |
| E Charitable organization # _____               | <b>L</b> Other (explain) HIGHER EDUCATION     |
| F Religious or educational organization # _____ |   |
| G Resale # _____                                |   |

**6. Sign here.** 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 Here ANTHONY BROWN	Title PURCHASING AGENT	Date JAN. 26, 2016
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