

Streamlined Sales Tax Agreement
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. 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 possible 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.



If not, enter the two-letter abbreviation for the state under whose laws you are claiming exemption.

2. ☐ Check if this certificate is for a **Single Purchase Certificate**. Enter the related invoice/purchase order # _____.

3. **Print or type**

A. Name of purchaser West Liberty University			
B. Business address 208 University Dr.	City West Liberty	State WV	Zip code 26074
C. Purchaser's tax ID number 556000822	State of Issue WV	Country of Issue	
D. If no tax ID number, enter one of the following: FEIN			
E. Driver's License Number/State Issued ID number		State of Issue	
F. Foreign diplomat number			
G. Name of seller from whom you are purchasing, leasing or renting			
H. Seller's address		City	State Zip code

4. **Purchaser's Type of business.** Circle the number that best describes your business.

- Circle type of business**
- ☐ 01 Accommodation and food services
 - ☐ 02 Agriculture, forestry, fishing, hunting
 - ☐ 03 Construction
 - ☐ 04 Finance and insurance
 - ☐ 05 Information, publishing and communications
 - ☐ 06 Manufacturing
 - ☐ 07 Mining
 - ☐ 08 Real estate
 - ☐ 09 Rental and leasing
 - ☐ 10 Retail trade

- ☐ 11 Transportation and warehousing
- ☐ 12 Utilities
- ☐ 13 Wholesale trade
- ☐ 14 Business services
- ☐ 15 Professional services
- ☐ 16 Education and health-care services
- ☐ 17 Nonprofit organization
- ☒ 18 Government
- ☐ 19 Not a business
- ☐ 20 Other (explain) _____

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

- | | |
|--|--|
| A <input type="checkbox"/> Federal government (Department) _____ | H <input type="checkbox"/> Agricultural Production # _____ |
| B <input checked="" type="checkbox"/> State or local government (Name) <u>Higher Education</u> | I <input type="checkbox"/> Industrial production/manufacturing # _____ |
| C <input type="checkbox"/> Tribal government (Name) _____ | J <input type="checkbox"/> Direct pay permit # _____ |
| D <input type="checkbox"/> Foreign diplomat # _____ | K <input type="checkbox"/> Direct Mail # _____ |
| E <input type="checkbox"/> Charitable organization # _____ | L <input type="checkbox"/> Other (Explain) _____ |
| F <input type="checkbox"/> Religious organization # _____ | M <input type="checkbox"/> Educational Organization # _____ |
| G <input type="checkbox"/> 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 <u>Lori A. Hudson</u>	Print name here <u>LORI A. HUDSON</u>	Title <u>VP of FISCAL AFFAIRS</u>	Date <u>7/1/2023</u>
--	--	--------------------------------------	-------------------------