

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 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 Multi-state Supplemental form.
 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 WEST VIRGINIA UNIVERSITY			
Business Address One Waterfront Place, P.O. Box 6005		City Morgantown	State WV
		Zip Code 26506	
Purchaser's Tax ID Number 2211-0375		State of Issue WV	Country of Issue USA
If no Tax ID Number Enter one of the following:	FEIN 55-6000842	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

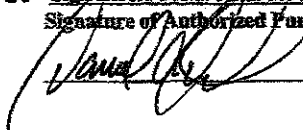
4. Type of business. Circle the number that describes your business

- | | |
|---|--|
| 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 | 18 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.

- | | |
|--|--|
| <input type="checkbox"/> A Federal government (department) _____ | <input type="checkbox"/> H Agricultural production # _____ |
| <input checked="" 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 type="checkbox"/> L Other (explain) _____ |
| <input type="checkbox"/> F Religious or educational organization # _____ | |
| <input type="checkbox"/> 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	Title	Date
	Daniel A. Durbin Sr.	Associate Vice-President For Finance	