GENERAL INSTRUCTIONS
An Exemption Certificate may be used only to claim exemption from tax upon a purchase of tangible personal property or services which will be used for an exempt purpose as stated on this form.
A purchaser may file a blanket Exemption Certificate with the vendor to cover additional purchases of the same general type of property or service. However, each subsequent sales slip or purchase invoice evidencing a transaction covered by a blanket Exemption Certificate must show the purchaser’s name, address and Business Registration Certificate Number for purposes of certification.

INSTRUCTIONS FOR PURCHASER
To purchase tangible personal property or services tax exempt, you must possess a valid Business Registration Certificate and you must properly complete this Exemption Certificate and present it to your supplier. To be properly completed, all entries on this Exemption Certificate must be filled in.
Your Business Registration Certificate (and any duplicates) may be suspended or revoked if you or someone acting on your behalf willfully issues this certificate for the purpose of making a tax exempt purchase of tangible personal property and/or services that is not used in a tax exempt manner (as stated on this form).
When property or services are purchased tax exempt with an Exemption Certificate, but later used or consumed in a non exempt manner, the purchaser must pay Sales or Use Tax on the purchase price.
The willful issuance of a false or fraudulent Exemption Certificate with the intent to evade Sales or Use Tax is a misdemeanor.
Your misuse of this Certificate with intent to evade the Sales or Use Tax shall also result in your being subject to a penalty of fifty percent of the tax that would have been due had there not been a misuse of such certificate. This is in addition to any other penalty imposed by the Law. In the event you make false or fraudulent use of this Certificate with intent to evade the tax, you may be assessed for the tax at any time subsequent to such use.

INSTRUCTIONS FOR VENDOR
At the time the property is sold or the service is rendered, you must obtain from your customer this Certificate, properly completed, (or a Direct Pay Permit number issued by the West Virginia Department of Tax and Revenue), or the sale will be deemed a taxable sale, unless the property or service sold is exempt per se from Sales Tax. Your failure to collect tax on such taxable sale will make you personally liable for the tax, plus penalties and interest.
Additional information may be required to substantiate that the sale was for exempt purposes. In order for this Certificate to be properly completed, it must be issued by a purchaser who has a valid Business Registration Certificate and must have all entries completed by the purchaser. A timely received certificate which contains a material deficiency will be considered satisfactory if such deficiency is subsequently corrected.
You must keep this certificate for at least three years after the due date of the last return to which it relates, or the date when such return was filed, if later.
You must maintain a reasonable method of associating a particular exempt sale to a customer with the Exemption Certificate you have on file for such customer.

INSTRUCTIONS FOR VENDOR AND PURCHASER
If you, as vendor or as a purchaser, engage in any business activity in West Virginia without possessing a valid Business Registration Certificate (and you do not clearly qualify for an exemption), you shall be subject to a penalty in an amount not exceeding $100 for the first day on which such sales or purchases are made, plus an amount not exceeding $100 for each subsequent day on which such sales or purchases are made.
Please begin using this Certificate immediately.
Certificate of Exemption Instructions

Use this form to claim exemption from sales tax on purchases of otherwise taxable items. The purchaser must complete all fields on the exemption certificate and provide the fully completed certificate to the seller in order to claim exemption.

Warning to purchaser: You are responsible for ensuring that you are eligible for the exemption you are claiming. You will be held liable for any tax and interest, and possibly penalties imposed by the member state due the tax on your purchase, if the purchase is not legally exempt.

Purchaser instructions for completing the exemption certificate

1. Some purchasers may wish to complete a single certificate for multiple states where they conduct business and, regularly, make exempt purchases from the same seller. If you do, check the box on the front of the Certificate of Exemption to indicate that you are attaching the Multistate Supplemental form.

   If you are not attaching the Multistate Supplemental form, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption. For example, if you are claiming an exemption from sales or use tax imposed by the state of West Virginia, enter “WV” in the boxes provided. If you are claiming exemption for more than one state, complete the Certificate of Exemption: Multistate Supplemental form.

2. Single purchase exemption certificate: Check this box if this exemption certificate is being used for a single purchase. Include the invoice or purchase order number for the transaction.

   If this box is not checked, this certificate will be treated as a blanket certificate. A blanket certificate continues in force so long as the purchaser is making recurring purchases (at least one purchase within a period of twelve consecutive months) or until otherwise cancelled by the purchaser.

3. Purchaser information: Complete the purchaser and seller information section, as requested. An identification number for you or your business must be included. Include your state tax identification number and identify the state and/or country that issued the number to you. If you do not have a state tax identification number, enter the Federal Employers Identification Number (FEIN) issued to your business, or if no FEIN number is required, enter your personal driver’s license number and the state in which it is issued. Foreign diplomats and consular personnel must enter the individual tax identification number shown on the sales tax exemption card issued to you by the United States Department of
**Multistate Purchasers:** The purchaser should enter its headquarters address as its business address.

4. **Type of business:** Circle the number that best describes your business or organization. If none of the categories apply, circle number 20 and provide a brief description.

5. **Reason for exemption:** Circle the exemption that applies to you or your business and enter the additional information requested for that exemption. If the member state that is due tax on your purchase does not require the additional information requested for the exemption reason code circled, enter “NA” for not applicable on the appropriate line. If an exemption that is not listed applies, circle “L Other” and enter an explanation. The explanation for “L Other” must include a clear and concise explanation of the reason for the exemption claimed. Some more common exemptions that may be listed as explanation could be: interstate carrier for hire, qualified air pollution equipment, enterprise zone, etc.

**Multistate Purchasers:** Attach the Certificate of Exemption – Multistate Supplemental Form and indicate the applicable reason for exemption and identification number (if required) for each of the additional states in which the purchaser wishes to claim exemption from tax.

**CAUTION:** The exemptions listed are general exemptions most commonly allowed by member states. However, each state’s laws governing exemptions are different. Not all of the reasons listed may be valid exemptions in the state in which you are claiming exemption. In addition, each state has other exemptions that may not be listed on this form. To determine what sales and use tax exemptions are allowed in a particular state refer to the state’s web site or other information available relating to that state’s exemptions.

**Seller:** You are required to maintain proper records of exempt transactions and provide those records when requested. These certificates may be provided in paper or electronic format. If a paper exemption certificate is not forwarded by the purchaser, but instead the data elements required on the form are otherwise captured by the seller, the seller must maintain such data in the form in which it is maintained by the seller.

You are relieved of the responsibility for collecting and remitting sales tax on the sale or sales for which the purchaser provided you with this exemption certificate,
even if it is ultimately determined that the purchaser improperly claimed an exemption, provided all of the following conditions are met:

1. All fields on the exemption certificate are completed by the purchaser or the required information is captured and maintained. (The reason code ID # in Section 5 is not required for the exemption certificate to be fully completed.);
2. The fully completed exemption certificate (or the required information) is provided to you at the time of sale
3. If the purchaser is claiming an entity-based exemption (i.e., an exemption based on who the purchaser is, such as a charitable organization), the state that would otherwise be due the tax on the sale allows the specific entity-based exemption claimed by the purchaser if the purchase was made at a sale location operated by the seller within that state;
4. If a business purchaser claims a multiple points of use exemption reason code (note that effective dates for this exemption may vary by state) and the items being purchased are not tangible personal property other than computer software;
5. You do not fraudulently fail to collect the tax due; or
6. You do not solicit customers to unlawfully claim an exemption.