

WV/CST-280
(Rev. 905)

WEST VIRGINIA CONSUMERS SALES AND SERVICE TAX AND USE TAX
EXEMPTION CERTIFICATE
CANNOT BE USED TO PURCHASE GASOLINE OR SPECIAL FUEL



All sales of tangible personal property or taxable services are presumed to be subject to tax unless a properly completed Exemption Certificate or a Direct Pay Permit number is provided. Read instructions on reverse side before completing this certificate.

NAME OF VENDOR	DATE	CHECK APPLICABLE BOX:	
STREET ADDRESS	CITY	<input type="checkbox"/> SINGLE PURCHASE CERTIFICATE	<input type="checkbox"/> BLANKET CERTIFICATE
		STATE	ZIP CODE

TO BE COMPLETED BY PURCHASER: I, the undersigned, hereby certify that I am making an exempt purchase and hold a valid Business Registration Certificate:

Enter Tax Identification Number 550746556001

My principle business activity is Community Education

I claim an exemption for the following reason (Check applicable box or boxes):

PURCHASE FOR RESALE

Purchase of tangible personal property or taxable services for resale or for use in performing taxable services where such property becomes a component part of the property upon which the services are performed and will be actually transferred to the purchaser. WV Code § 11-15-9(a)(9)

PURCHASE BY AN EXEMPT COMMERCIAL AGRICULTURAL PRODUCER

- A. Purchase of tangible personal property or taxable services for use or consumption in the commercial production of an agricultural product. But not purchases for the construction of, or permanent improvement to real property or purchases of gasoline or fuel. WV Code § 11-15-9(a)(8)
- B. Purchase of propane for use in poultry houses for heating purposes. WV Code § 11-15-9(a)(18)

TAX EXEMPT ORGANIZATIONS

- A. **GOVERNMENT** - Purchases by governmental agencies and institutions of (1) the United States; (2) this State (including its local governments); and (3) any other State (and its local governments) which provides this same exemption to this State. Such purchases by government employees are not exempt unless they are on government business and are billed to and paid for directly by the government. Private persons doing business with government may not claim this exemption. WV Code § 11-15-9(a)(3)
- B. **CERTAIN NONPROFIT ORGANIZATIONS** - Purchases by a corporation or organization which has a current registration certificate and which is exempt from federal income taxes under section § 501(c)(3) or (c)(4) of the Internal Revenue Code. These organizations must meet all of the requirements set forth in WV Code § 11-15-9(a)(6). For information concerning these requirements refer to publication TSD-320. WV Code § 11-15-9(a)(6)
- C. **SCHOOLS** - Purchases by a school with its principal campus in this State which is approved by the State of West Virginia to award degrees and which is exempt from federal and state income taxes under section § 501(c)(3) of the Internal Revenue Code. WV Code § 11-15-9(a)(15)
- D. **CHURCHES** - Purchases of services, equipment, supplies, food for meals and materials directly used or consumed by churches which make no charge whatsoever for the services they render. The purchase must be paid for directly out of the church treasury. WV Code § 11-15-9(a)(5)

PURCHASES OF CERTAIN SPECIFIC SERVICES AND TANGIBLE PERSONAL PROPERTY

- A. Purchases of electronic data processing services and related software but not data processing equipment, materials and supplies. WV Code § 11-15-9(a)(21)
- B. Purchases of services by one corporation, partnership or limited liability company from another corporation, partnership or limited liability company but only when the entities are members of the same controlled group or related taxpayers as defined in Section 267 of the Internal Revenue Code. WV Code § 11-15-9(a)(23)
- C. Purchases of computer hardware and software directly incorporated into manufactured products; certain leases; electronic data processing service; computer hardware and software directly used in communication; educational software; internal advertising; high technology business services directly used in fulfillment of a government contract. WV Code § 11-15-9h
- D. Purchases of motion picture films, coin-operated video arcade machines and other video arcade games for any use upon which there will be a charge subject to sales tax. WV Code § 11-15-9(a)(32)
- E. Purchases by a licensed carrier of persons or property, or by a government entity, of aircraft repair, remodeling and maintenance services for an aircraft, engine or other component part of an aircraft, or purchases of tangible personal property that is permanently affixed as a component part of an aircraft as part of the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts, and purchases by a licensed carrier of persons or property, or by a government entity, of machinery, tools or equipment, directly used or consumed exclusively in the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts. WV Code § 11-15-9(a)(33)

REVERSE SIDE OF EXEMPTION CERTIFICATE MUST BE COMPLETED TO BE CONSIDERED VALID