

West Virginia Department
of Tax & Revenue**EXEMPTION CERTIFICATE****CANNOT BE USED TO PURCHASE GASOLINE OR SPECIAL FUEL**
SUBSTANTIAL PENALTIES will result from misuse of this certificate

(See back of this form)

of taxable personal property or
taxable services unless a prop-
erly completed Exemption Cer-
tificate, Material Purchase Cer-
tificate or a Direct Pay Permit
number is furnished. Read In-
structions carefully on back of
form before completing this
Certificate.

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

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

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 that has not been suspended or revokedMy principle business activity is Utility

I claim an exemption for the following reason (✓ 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.
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- WV Code § 11-15-9(j)

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.
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- WV Code § 11-15-9(i)
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- ☐
- B. Purchase of propane for use in poultry houses for heating purposes. WV Code § 11-15-9(w)

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(c)
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- ☐
- 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(f). For information concerning these requirements refer to publication TSD-320.
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- WV Code § 11-15-9(f)
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- ☐
- 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(r)
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- ☐
- 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(e)

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.
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- WV Code § 11-15-9(z)
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- ☐
- B. Purchases of services by one corporation from another corporation but only when both corporations are members of the same controlled group. WV Code § 11-15-9(bb)
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- ☐
- C. 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(ll)

I understand that this certificate may not be used to make tax free purchases of items or services which are not for an exempt purpose and that I will pay the Sales or Use Tax on tangible personal property or services purchased pursuant to this certificate and subsequently used or consumed in a taxable manner. In addition, I understand that I will be liable for the tax due, plus substantial penalties and interest, for any erroneous or false use of this certificate

NAME OF PURCHASER Hurricane Water & Sewer Depts.	STREET ADDRESS 3255 Teays Valley Road (P.O. Box 1086)
SIGNATURE OF OWNER, PARTNER, OFFICER OF CORPORATION, ETC. 	CITY Hurricane
TITLE Mayor	STATE WV
	ZIP CODE 25526