



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 Consumers 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	STREET ADDRESS	
SIGNATURE OF OWNER, PARTNER, OFFICER OF CORPORATION, ETC.	CITY	
TITLE	STATE	ZIP CODE

### 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 the front of 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 the front of 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.**