

WEST VIRGINIA CONSUMERS SALES AND SERVICE TAX AND USE TAX

EXEMPTION CERTIFICATE

CANNOT BE USED TO PURCHASE GASOLINE OR SPECIAL FUEL



WV/CST-280
(Rev. 905)

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:	
		<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 and hold a valid Business Registration Certificate:

Enter Tax Identification Number

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My principle business activity is Non profit educational institution

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; internet 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

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 Robert Morris University	STREET ADDRESS 6001 University Blvd.	
SIGNATURE OF OWNER, PARTNER, OFFICER OF CORPORATION, ETC. 	CITY Moon Township	
TITLE VP, Financial Operations	STATE PA	ZIP CODE 15108

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.



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
DEPT. 280901
HARRISBURG, PA 17128-0901

PENNSYLVANIA EXEMPTION CERTIFICATE

CHECK ONE:

- STATE OR LOCAL SALES AND USE TAX
 STATE OR LOCAL HOTEL OCCUPANCY TAX
 PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
 PASSENGER CAR RENTAL TAX (PCRT)

(Please Print or Type)

This form cannot be used to
obtain a Sales Tax License
Number, PTA License Number
or Exempt Status.

Read Instructions
On Reverse Carefully

THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

- CHECK ONE: PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller or Lessor

Street City State Zip Code

Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

1. Property or services will be used directly by purchaser in performing purchaser's operation of: _____
2. Purchaser is a/an: _____
3. Property will be resold under License Number _____ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
4. Purchaser is a/an: NON-PROFIT EDUCATIONAL INSTITUTION holding Exemption Number 75-08618-1
5. Property or services will be used directly by purchaser performing a public utility service. (Complete Part 5 on Reverse.)
6. Exempt wrapping supplies, License Number _____ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
7. Other _____
(Explain in detail. Additional space on reverse side.)

I am authorized to execute this Certificate and claim this exemption. Misuse of this Certificate by seller, lessor, buyer, lessee, or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee	Signature	Date
ROBERT MORRIS UNIVERSITY		
Street	City	State Zip Code
6001 UNIVERSITY BOULEVARD	MOON TOWNSHIP	PA 15108

1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within sixty days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the some information as appears on this form.

3. RETENTION

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies. **DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**

4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).