



### **\*\*\* WEST VIRGINIA Resale and Tax Exempt Guidelines**

These guidelines are a brief overview of exemptions that pertain to stores in **STATE**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
<b>RESALE: ***RETAILER</b> Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <b><i>**Tires/Wheels must be sold in customer's normal course of business</i></b>	Y	<b>MUST</b> Obtain customer's 8, 9- or 12-digit West Virginia Purchaser's Tax ID Number <b>Example:</b> 1234-5678, 1234-56789 or 123456789012 <b>***FEIN NUMBERS ARE NOT VALID FOR RESALE TRANSACTIONS</b>
<b>RESALE: OUT OF STATE</b>		
<b>FEDERAL GOVERNMENT AGENCY</b> US Army, Navy, Air Force, Homeland Security, etc. <i>**See GSA Invoice Processing Document on KC</i>	Y	Official government vehicles only <b>*MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.</b>
<b>FOREIGN DIPLOMAT</b> Agents/Consulates from foreign countries	Y	<b>MUST</b> obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
<b>NON-PROFIT ORGANIZATIONS</b> Religious, Charitable & Nonprofit Organizations	Y	<b>MUST</b> be registered with the West Virginia State Tax Dept
<b>AGRICULTURAL</b> Farm/Ranch	Y	<b>CARRY OUT ONLY – Farm machinery &amp; equipment only</b>
<b>LOCAL AND STATE GOVERNMENT AGENCIES</b> POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	Y	Purchases by the State of West Virginia including county and municipal governments
<b>PUBLIC TRANSPORTATION COMMON CARRIER</b> Transportation companies for hire	N	This is a refundable exemption – meaning the purchaser must pay the sales tax at time of sale then apply to the tax commissioner for a refund or a credit for the tax already paid