

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