

**WEST VIRGINIA CONSUMER SALES AND USE TAX
SPECIAL CONTRACTORS EXEMPT
PURCHASES CERTIFICATE**

THIS CERTIFICATE CANNOT BE USED FOR PURCHASES OF GASOLINE OR SPECIAL FUEL

All sales of tangible personal property and services are presumed to be subject to tax unless a properly completed Special Contractors Exemption Certificate number is provided. Read instructions on page two before completing this certificate.

VENDOR INFORMATION			
NAME OF VENDOR		DATE	<input type="checkbox"/> SINGLE PURCHASE CERTIFICATE <input type="checkbox"/> BLANKET CERTIFICATE
STREET ADDRESS LINE 1			
STREET ADDRESS LINE 2 (OPTIONAL)		UNIT TYPE	UNIT NUMBER
CITY		STATE	ZIP

TO BE COMPLETED BY PURCHASER

I, THE UNDERSIGNED, HEREBY CERTIFY THAT I AM MAKING AN EXEMPT PURCHASE AND HOLD A VALID BUSINESS REGISTRATION CERTIFICATE (PROVIDE BUSINESS REGISTRATION NUMBER)	
THE PRINCIPAL FOR PURPOSES OF THIS CERTIFICATE IS THE ENTITY OR COMPANY FOR WHICH CONSTRUCTION CONTRACTING SERVICES ARE BEING PERFORMED.	
THE PRINCIPAL'S BUSINESS ACTIVITY IS:	
NAME OF PRINCIPAL	
DIRECT PAY PERMIT NUMBER OR QUALIFIED EXEMPT PSD UTILITY OR GOVERNMENT OWNED UTILITY IDENTIFICATION NUMBER:	

If the Principal does not have a direct pay permit number, or is not a qualified exempt government owned or PSD utility, then the construction contractor or subcontractor may pay the tax to the vendor, and then seek a refund of the tax paid from the WV Tax Department by filing a properly completed and executed claim for refund on form WV/CST-240 and a properly completed and executed original of this Special Contractors Exempt Purchases Certificate for each vendor to which the tax was paid.

The 3 boxes in this section must to be filled in by the purchaser, without regard to whether the purchaser is a prime contractor or a subcontractor, to show the prime contractor's name, job type, & job description or job number

PRIME CONTRACTOR	
PRIME CONTRACTOR'S JOB TYPE*	
PRIME CONTRACTOR'S JOB DESCRIPTION OR JOB NUMBER	

* Job type includes but is not limited to: plumbing, electrical, HVAC, site preparation, excavation, framing, comprehensive, etc

I CLAIM AN EXEMPTION FOR THE FOLLOWING REASON(S) (CHECK APPLICABLE BOX OR BOXES):	
<input type="checkbox"/>	PURCHASE OF BUILDING MATERIALS AND PROCESS EQUIPMENT DIRECTLY USED IN CONSTRUCTION BY A CONTRACTOR IN THE CONSTRUCTION OF A FACTORY, STRUCTURE OR FACILITY FOR A PRINCIPAL THAT IS ENTITLED TO THE DIRECT USE EXEMPTION SET FORTH IN WEST VIRGINIA CODE §11-15-9(B)(2). BUSINESSES ENTITLED TO THE DIRECT USE EXEMPTION SET FORTH IN W. VA. CODE §11-15-9 B)(2) ARE BUSINESSES ENGAGED IN: 1 MANUFACTURING 2 TRANSPORTATION 3 COMMUNICATION 4 TRANSMISSION OF LIQUID, NATURAL GAS OR ELECTRIC POWER BY PIPES OR WIRES 5 PRODUCTION OF NATURAL RESOURCES 6 GAS STORAGE 7 GENERATION OR PRODUCTION OR SELLING ELECTRIC POWER 8 PROVISION OF A PUBLIC UTILITY SERVICE, OR 9 OPERATION OF A UTILITY SERVICE OR THE OPERATION OF A UTILITY BUSINESS.
<input type="checkbox"/>	PURCHASE OF TANGIBLE PERSONAL PROPERTY THAT REMAINS ON SITE AFTER CONSTRUCTION IS COMPLETED AS PART OF THE BUILDING OR STRUCTURE THAT IS BEING BUILT. THIS EXEMPTION DOES NOT APPLY TO PURCHASES OF TOOLS, BULLDOZERS, CRANES, ETC. THAT BECOME THE PROPERTY OF THE CONSTRUCTION CONTRACTOR.
<input type="checkbox"/>	RENTALS OF CRANES, BULLDOZERS, AND OTHER EQUIPMENT SPECIFICALLY FOR USE ON THE SPECIFICALLY IDENTIFIED JOB BY THE CONTRACTOR, OR THE HIRING OF A SUBCONTRACTOR OR SERVICE PROVIDER TO PROVIDE BULLDOZER SERVICES, CRANE SERVICES, ETC.
<input type="checkbox"/>	PURCHASES BY A SUBCONTRACTOR WHO IS WORKING FOR A PRIME CONTRACTOR, WHERE THE PRIME CONTRACTOR IS ENTITLED TO THE EXEMPTION.
<input type="checkbox"/>	PURCHASES OF BUILDING MATERIALS AND TANGIBLE PERSONAL PROPERTY PURCHASED BY A CONTRACTOR FOR CONSTRUCTION OF, AND INCORPORATION INTO, FACILITIES FOR A GOVERNMENT OWNED WATER OR SEWER UTILITY OR A PUBLIC SERVICE DISTRICT (PSD) WATER OR SEWER UTILITY. THIS CATEGORY INCLUDES ONLY TAX EXEMPT GOVERNMENT OWNED WATER AND SEWER UTILITIES AND PUBLIC SERVICE DISTRICT WATER AND SEWER UTILITIES. NO OTHER UTILITY QUALIFIES UNDER THIS CLASSIFICATION. FOR THESE PURCHASES, THE TAX IDENTIFICATION NUMBER OF THE GOVERNMENT OWNED WATER OR SEWER UTILITY OR A PUBLIC SERVICE DISTRICT (PSD) WATER OR SEWER UTILITY SHOULD BE INSERTED INTO THE BOX LABELED "DIRECT PAY PERMIT NUMBER OR QUALIFIED EXEMPT GOVERNMENT OWNED UTILITY OR PSD UTILITY IDENTIFICATION NUMBER."
<input type="checkbox"/>	PURCHASE OF BUILDING MATERIALS AND TANGIBLE PERSONAL PROPERTY DIRECTLY USED BY A CONTRACTOR IN A CERTIFIED PROJECT FOR CONSTRUCTION OF A NEW OR EXPANDED WAREHOUSE OR DISTRIBUTION FACILITY UNDER WV CODE §11-15-9N.
<input type="checkbox"/>	PURCHASES OF SERVICES, BUILDING MATERIAL AND TANGIBLE PERSONAL PROPERTY, EXCEPT PURCHASES OF GASOLINE OR SPECIAL FUEL, USED BY A CONTRACTOR IN THE CONSTRUCTION, ALTERATION, REPAIR OR IMPROVEMENT OF NEW OR EXISTING BUILDINGS OR STRUCTURES WHEN THE PURCHASER OF THE CONTRACTING SERVICES IS A NON-PROFIT YOUTH ORGANIZATION, AS DEFINED UNDER WV CODE §11-15-8D(D)(2), WHO IS ENTITLED TO THE EXEMPTION IF IT PURCHASED THE SERVICES, BUILDING MATERIAL OR TANGIBLE PERSONAL PROPERTY.

SIGNATURE					
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 CONSUMER 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 OWNER, PARTNER, OFFICER OF CORPORATION, ETC. (TYPE OR PRINT)			NAME OF PURCHASER (TYPE OR PRINT)		
SIGNATURE OF OWNER, PARTNER, OFFICER OF CORPORATION, ETC.			TITLE	DATE	
STREET ADDRESS LINE 1					
STREET ADDRESS LINE 2 (OPTIONAL)			UNIT TYPE		UNIT NUMBER
CITY			STATE		ZIP
Check one:			SUBCONTRACTOR'S JOB TYPE*		
<input type="checkbox"/> PRIME CONTRACTOR (IF YOU CHECKED PRIME CONTRACTOR DO NOT FILL IN THE 2 BOXES ON THE RIGHT.)					
<input type="checkbox"/> SUBCONTRACTOR (IF YOU CHECKED SUBCONTRACTOR, FILL IN THE 2 BOXES ON THE RIGHT.)			SUBCONTRACTOR'S JOB DESCRIPTION OR JOB NUMBER		

* Job type includes but is not limited to: plumbing, electrical, HVAC, site preparation, excavation, framing, comprehensive, etc

GENERAL INSTRUCTIONS

A Special Contractors Exempt Purchases Certificate may be used only to claim exemption from tax upon a purchase of tangible personal property or services that will be used for an exempt purpose.

This Special Contractors Exempt Purchases Certificate may be used only to claim exemption from consumers sales and service tax and use tax upon a purchase of tangible personal property or services that will be used by prime contractors or by subcontractors performing construction contracting work for businesses engaged in:

- | | |
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| <ul style="list-style-type: none"> 1 Manufacturing 2 Transportation 3 Transmission of liquid, natural gas or electric power by pipes or wires 4 Communication 5 Production of natural resources | <ul style="list-style-type: none"> 6 Gas storage 7 Generation or production or selling electric power 8 Provision of a public utility service, or 9 Operation of a utility service or the operation of a utility business. |
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Additionally, the exemption may be claimed upon purchases of building materials and tangible personal property directly used by contractors or by subcontractors in a certified project for construction of a new or expanded warehouse or distribution facility

Each purchaser, without regard to whether the purchaser is a contractor or a subcontractor, must fill out this Special Contractors Exempt Purchases Certificate in order to make a tax exempt purchase of tangible personal property or services.

For purchases of tangible personal property, the exemption applies to purchases of tangible personal property that remains on site after construction is completed as part of the building or structure that is being built. It does not apply to purchases of tools, bulldozers, cranes, etc. that become the property of the construction contractor, which are removed by the contractor when construction is completed.

However, rentals of cranes, bulldozers, and other equipment specifically for use on the specifically identified job by the contractor, or subcontractor, or the hiring of a subcontractor to provide bulldozer services, crane services, etc., with an operator of the machine, would be exempt. Purchases by a subcontractor who is working for a prime contractor, where the prime contractor is entitled to claim the exemption described in this Special Contractors Exempt Purchases Certificate (under the authority of W. Va. Code § 11-15-8d), are also exempt in the same manner and with the same restrictions as are applicable to the prime contractor.

Purchases of building materials and tangible personal property purchased by a contractor for construction of, and incorporation into, facilities for a government owned water or sewer utility or a Public Service District (PSD) water or sewer utility are exempt. This exemption applies only to government owned municipal water and sewer utilities and Public Service District water and sewer utilities.

These government owned and PSD owned water and sewer utilities are not required to have a direct pay permit. For construction related purchases for these utilities, the Taxpayer identification number should be used on this form instead of the direct pay permit number.

A purchaser may file a blanket Special Contractors Exempt Purchases Certificate with the vendor to cover multiple purchases of property or services. However, each sales slip or purchase invoice evidencing a transaction covered by a blanket Special Contractors Exempt Purchases Certificate must show the purchaser's name, address and Business Registration Certificate Number.