

COUNTY COMMISSION OF LEWIS COUNTY

110 Center Avenue
Weston, WV 26452
Phone: (304)269-8200
Fax: (304)269-2416
Email: lewiscountycommission@lewiscountywv.org
Website: lewiscountywv.org



COMMISSIONERS:
AGNES QUEEN
Commissioner
ROD WYMAN
Commissioner
BOBBY STEWART
Commissioner

LEWIS COUNTY COMMISSION ORGANIZATIONAL MEETING AMENDED AGENDA JANUARY 2, 2024

1. **Call to order 10:00 AM**
2. **Election of President for the 2024 Year (in accordance with WV Code Chapter 7, Article 1, Section 1) (action required)**
3. **Oath of Office for the Commission President (action required)**
4. **Hours of Operation (action required)**
 - Currently Monday-Friday 8:00 AM to 4:00 PM except on holidays as determined under item 10 of this agenda
5. **Notice and Schedule of County Commission Meeting for 2024 (action required) (list attached)**
6. **Agenda: Notice of Meetings and Meeting Management (action required)**
 - a. Regular Meeting Agendas will be posted and available to the public before closure two business days prior to the meeting date.
 - b. Agenda matters to be reviewed and/or considered during the meeting are at the discretion of the County Commission or as required by statute.
 - c. Appointment to speak with the County Commission must be scheduled before 10:00 AM three business days prior to the meeting. Appointments will be given a 10-minute time allowance.
 - d. Open discussion by the Commission unless executive session is motioned per WV Code §6-9A-4.
 - e. Input or recommendation from other constitutional officials, staff or public that are not listed specifically on the agenda will only be allowed if requested by the Commission or if required by statute.
 - f. If not scheduled on the agenda you must sign up for public comment 15 minutes, at a minimum, prior to the start of a meeting. No decisions can be made by the Commission. Public Comment is limited to 5 minutes per person.
 - g. Motion required for consideration of vote-no second required.
 - h. All votes unanimous unless otherwise stated.
 - i. Roberts Rules of Order are utilized as a guide only. The Commission controls meeting management, discussion and input.
 - j. Commissioners may participate and vote via conference call if two (2) commissioners are in attendance

- 7. Schedule Board of Equalization Meetings** *(action required)*
 - Designate January 31, 2024, February 2, 2024, February 7, 2024, February 9, 2024, February 14, 2024, February 20, 2024 and February 22, (Minerals) for Board of Equalization and Review. All meetings will be held at 10:00 AM in the Lewis County Commission Meeting Room, Lewis County Courthouse, 110 Center Avenue, 2nd Floor, Weston, WV 26452 unless otherwise noted.
- 8. Date to Lay the Levy (as set by WV Code)** *(action required)*
 - Lewis County Commission will meet to lay the levy for the 2024-2025 Fiscal Year the 3rd Tuesday in April on April 16, 2024 at 11:00 AM
- 9. Appointment of Lewis County Commission or a representative to boards/committees for 2024** *(action required) (list of boards and committees attached)*
- 10. Approval of 2024 Holiday Schedule** *(action required) (list attached)*

**The Lewis County Commission will now continue with the
January 2, 2024 Regular Meeting.**

OATH OF OFFICE AND CERTIFICATE

STATE OF WEST VIRGINIA

COUNTY OF LEWIS TO-WIT:

I, Agnes Queen, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of West Virginia, and that I will faithfully discharge the duties of serving as **President of the Lewis County Commission** to the best of my skill and judgement, **SO HELP ME GOD.**

Signature _____

Agnes Queen

Subscribed and sworn to before me, in said County and State, this 2nd day of January, 2024.

Attest:

Cynthia S. Rowan, Lewis County Clerk

OATH OF OFFICE AND CERTIFICATE

STATE OF WEST VIRGINIA

COUNTY OF LEWIS TO-WIT:

I, Robert S. Stewart, III, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of West Virginia, and that I will faithfully discharge the duties of serving as **President of the Lewis County Commission** to the best of my skill and judgement, **SO HELP ME GOD.**

Signature _____
Robert S. Stewart, III

Subscribed and sworn to before me, in said County and State, this 2nd day of January, 2024.

Attest:

Cynthia S. Rowan, Lewis County Clerk

OATH OF OFFICE AND CERTIFICATE

STATE OF WEST VIRGINIA

COUNTY OF LEWIS TO-WIT:

I, Rod Wyman, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of West Virginia, and that I will faithfully discharge the duties of serving as **President of the Lewis County Commission** to the best of my skill and judgement, **SO HELP ME GOD.**

Signature _____
Rod Wyman

Subscribed and sworn to before me, in said County and State, this 2nd day of January, 2024.

Attest:

Cynthia S. Rowan, Lewis County Clerk

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Commissioner
AGNES QUEEN
Commissioner
ROD WYMAN
Commissioner

Lewis County Commission Notice of Regular Meeting 2024

The Commissioners of the County Commission of Lewis County, West Virginia hold regular meetings every Tuesday (unless a State or Federal Legal Holiday) beginning at 10:00 AM, prevailing time, until the close of business or adjournment sine die, at the Lewis County Courthouse, 110 Center Avenue, 2nd Floor Meeting Room, Weston, West Virginia. This will be the location for all Lewis County Commission Meetings, unless specified by special notice. All meetings are open to the press and public and any person interested in such are encouraged to attend.

Approved: January 2, 2024

President

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Lewis County Commission Meeting Dates 2024

Tuesday, January 2, 2024	Tuesday, January 9, 2024	Tuesday, January 16, 2024
Tuesday, January 23, 2024	Tuesday, January 30, 2024	Tuesday, February 6, 2024
Tuesday, February 13, 2024	Tuesday, February 20, 2024	Tuesday, February 27, 2024
Tuesday, March 5, 2024	Tuesday, March 12, 2024	Tuesday, March 19, 2024
Tuesday, March 26, 2024	Tuesday, April 2, 2024	Tuesday, April 9, 2024
Tuesday, April 16, 2024	Tuesday, April 23, 2024	Tuesday, April 30, 2024
Tuesday, May 7, 2024	Wednesday, May 15, 2024	Tuesday, May 21, 2024
Tuesday, May 28, 2024	Tuesday, June 4, 2024	Tuesday, June 11, 2024
Tuesday, June 18, 2024	Tuesday, June 25, 2024	Tuesday, July 2, 2024
Tuesday, July 9, 2024	Tuesday, July 16, 2024	Tuesday, July 23, 2024
Tuesday, July 30, 2024	Tuesday, August 6, 2024	Tuesday, August 13, 2024
Tuesday, August 20, 2024	Tuesday, August 27, 2024	Tuesday, September 2, 2024
Tuesday, September 10, 2024	Tuesday, September 17, 2024	Tuesday, September 24, 2024
Tuesday, October 1, 2024	Tuesday, October 8, 2024	Tuesday, October 15, 2024
Tuesday, October 22, 2024	Tuesday, October 29, 2024	Wednesday, November 6, 2024
Tuesday, November 12, 2024	Tuesday, November 19, 2024	Tuesday, November 26, 2024
Tuesday, December 3, 2024	Tuesday, December 10, 2024	Tuesday, December 17, 2024
Tuesday, December 31, 2024		

APPROVED:

JANUARY 2, 2024

PRESIDENT

COUNTY COMMISSION OF LEWIS COUNTY

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LEWIS COUNTY BOARD OF EQUALIZATION AND REVIEW 2024

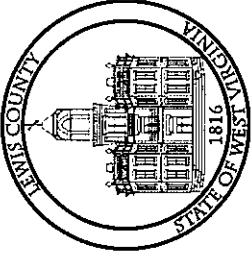
The Lewis County Commission sitting as a Board of Equalization and Review at the Lewis County Courthouse, 110 Center Avenue, 2nd Floor Meeting Room, Weston, West Virginia will convene on the following dates at 10:00 AM unless otherwise noted:

Wednesday January 31, 2024
Friday February 2, 2024
Wednesday February 7, 2024
Friday February 9, 2024
Wednesday February 14, 2024
Tuesday February 20, 2024
Thursday February 22, 2024 (Minerals)

The Board of Equalization and Review will recess at the end of each of the above dates, reconvening on this schedule and will adjourn as a Board of Equalization and Review, Sine Di, upon completion of al meeting above. As always, the public and all interested parties are invited to attend.

APPROVED: January 2, 2024

President



**LEWIS COUNTY COMMISSION
BOARD/COMMITTEE APPOINTMENTS
2024**

BOARD/COMMITTEE	2023 REPRESENTATIVE	2024 REPRESENTATIVE
Lewis County Ambulance Authority	Commissioner Wyman	
26 th Judicial Circuit Community Corrections	Commissioner Stewart	
Lewis County Convention & Visitors Bureau	Commissioner Stewart	
Lewis County 911 Advisory Board	Commissioner Wyman	
Lewis County Fire Board	Commissioner Stewart	
Lewis Upshur Local Emergency Planning Committee	Tina Helmick, Administrator	
Lewis County Economic Development Authority	Commissioner Queen	
Lewis County Safe Sites and Structures	Commissioner Stewart	
Lewis County Park Board	Commissioner Queen	
Region VII Planning & Development Council	Commissioner Queen	
WVU Extension Service	Commissioner Queen	
Region VI Workforce Investment Board	Commissioner Wyman	
Lewis County Planning Commission	Tina Helmick, County Administrator	
Lewis County Chamber of Commerce	All	All

Any Commissioner may attend the following:
 Lewis County Firefighters Association
 Lewis Gilmer Solid Waste
 Lewis County REAP

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Agnes Queen, Commissioner
Rod Wyman, Commissioner

LEWIS COUNTY HOLIDAY LIST 2024

Monday, January 1, 2024	New Year's Day (Observed)
Monday, January 15, 2024	Martin Luther King Day
Monday, February 19, 2024	President's Day
Tuesday, May 14, 2024	Election Day
Monday, May 27, 2024	Memorial Day
Thursday, June 20, 2024	WV Day
Thursday, July 4, 2024	Independence Day
Monday, September 2, 2024	Labor Day
Monday, October 14, 2024	Columbus Day
Tuesday, November 5, 2024	Election Day
Monday, November 11, 2024	Veterans Day
Thursday, November 28, 2024	Thanksgiving
Friday, November 29, 2024	Thanksgiving
Tuesday, December 24, 2024	Half Day Christmas Eve
Wednesday, December 25, 2024	Christmas
Tuesday, December 31, 2024	Half Day New Years Eve

OR ANY OTHER LEGAL HOLIDAY DECLARED BY THE PRESIDENT OR GOVERNOR

APPROVED: January 2 , 2024

President

Holiday/Semi-Monthly Pay Day Calendar

2024

11.5 JANUARY 11.5						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1 - New Year's Day
15 - Martin Luther King, Jr. Day

11 FEBRUARY 10						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

19 - President's Day

11 MARCH 10						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

11 APRIL 11						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

11.5 MAY 11.5						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

14 - Primary Election Day
27 - Memorial Day

10 JUNE 10						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

20 - West Virginia Day

11.5 JULY 11.5						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

4 - Independence Day

11.5 AUGUST 10.5						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

10 SEPTEMBER 11						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

2 - Labor Day

11.5 OCTOBER 11.5						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

14 - Columbus Day

11 NOVEMBER 10						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

5 - General Election Day
11 - Veteran's Day
28 - Thanksgiving Day
29 - Day after Thanksgiving

10.5 DECEMBER 11.5						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

24 - Christmas Eve (1/2 day)
25 - Christmas Day
31 - New Years Eve (1/2 day)

HOLIDAYS

PAY DAYS

HOLIDAYS & PAY DAYS

UNITED STATES TAX EXEMPTION FORM	<i>Read the instructions on the reverse side.</i>	DEPARTMENT, AGENCY, OR OFFICE	SERIAL NUMBER
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ITEM PURCHASED FOR EXCLUSIVE USE OF THE UNITED STATES GOVERNMENT (Describe)

VENDOR FROM WHICH PURCHASED	AMOUNT OF TAX EXCLUDED (\$)
NAME	STATE
ADDRESS (Number, Street, City, State, and ZIP Code)	LOCAL
	FOR ADMINISTRATIVE OFFICE
	DESIGNATED OFFICE SYMBOL NUMBER
	VOUCHER NUMBER
	DATE:

The information on this form is true and correct to the best of my knowledge and belief.

PURCHASER'S SIGNATURE _____ **DATE:** _____

PURCHASER'S OFFICE TITLE _____

PURCHASER'S ADDRESS _____

SIGNATURE OF VENDOR'S REPRESENTATIVE _____ **DATE:** _____

TITLE OF VENDOR'S REPRESENTATIVE _____

INSTRUCTIONS

1. This form will be used to establish the Government's exemption or immunity from State or Local taxes whenever no other evidence is available.
2. This form shall NOT be used for:
 - (a) Purchase of quarters or subsistence made by employees in travel status.
 - (b) Expenses incident to use of a privately owned motor vehicle for which a mileage allowance has been authorized, or
 - (c) Merchandise purchased which is subject only to Federal Tax.
3. If the spaces provided on the face of this form are inadequate, attach a separate statement containing the required information.
4. If both State and Local taxes are involved, use a separate form for each tax. The form will be provided to the vendor when the prices exclude State or Local tax.
5. The serial number of each form prepared will be shown on the payment voucher.

**THE FRADULENT USE OF THIS FORM FOR THE PURPOSE OF OBTAINING
EXCEPTION FROM OR ADJUSTMENT OF TAXES IS PROHIBITED.**

UNITED STATES TAX EXEMPTION FORM

Read the instructions on the reverse side.

DEPARTMENT, AGENCY, OR OFFICE

SERIAL NUMBER

ITEM PURCHASED FOR EXCLUSIVE USE OF THE UNITED STATES GOVERNMENT (Describe)

QUANTITY

UNIT PRICE (\$)

VENDOR FROM WHICH PURCHASED

NAME

ADDRESS (Number, Street, City, State, and ZIP Code)

A tax exemption form has not previously been issued and the described item(s) has (have) been delivered and invoiced pursuant to:

STATE

LOCAL

FOR ADMINISTRATIVE OFFICE

PURCHASE OR CONTRACT NUMBER

DESIGNATED OFFICE SYMBOL NUMBER

DATES

VOUCHER NUMBER

DATE:

The information on this form is true and correct to the best of my knowledge and belief.

PURCHASER'S SIGNATURE

DATE:

PURCHASER'S OFFICE TITLE

PURCHASER'S ADDRESS

SIGNATURE OF VENDOR'S REPRESENTATIVE

DATE:

TITLE OF VENDOR'S REPRESENTATIVE

PREVIOUS EDITION NOT USABLE

STANDARD FORM 1094 (REV. 4/2015)

Prescribed by GSA-FAR (48 CFR) 53.229

INSTRUCTIONS

1. This form will be used to establish the Government's exemption or immunity from State or Local taxes whenever no other evidence is available.
2. This form shall NOT be used for:
 - (a) Purchase of quarters or subsistence made by employees in travel status.
 - (b) Expenses incident to use of a privately owned motor vehicle for which a mileage allowance has been authorized, or
 - (c) Merchandise purchased which is subject only to Federal Tax.
3. If the spaces provided on the face of this form are inadequate, attach a separate statement containing the required information.
4. If both State and Local taxes are involved, use a separate form for each tax. The form will be provided to the vendor when the prices exclude State or Local tax.
5. The serial number of each form prepared will be shown on the payment voucher.

**THE FRADULENT USE OF THIS FORM FOR THE PURPOSE OF OBTAINING
EXCEPTION FROM OR ADJUSTMENT OF TAXES IS PROHIBITED.**

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p>
	<p>2 Business name/disregarded entity name, if different from above</p>
	<p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____ </p>
	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p>5 Address (number, street, and apt. or suite no.) See instructions.</p>
	<p>Requester's name and address (optional)</p>
	<p>6 City, state, and ZIP code</p>
	<p>7 List account number(s) here (optional)</p>

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
OR					
Employer identification number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 70%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
	-				

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶ _____	Date ▶ _____
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Streamlined Sales Tax Certificate of Exemption

**Do not send this form to the Streamlined Sales Tax Governing Board.
Send the completed form to the seller and keep a copy for your records.**

This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

1. Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____

2. A. Purchaser's name _____

Print or type

B. Business address _____ City _____ State _____ Country _____ Zip code _____

C. Name of seller from whom you are purchasing, leasing or renting _____

D. Seller's address _____ City _____ State _____ Country _____ Zip code _____

3. Purchaser's type of business. Check the number that best describes your business.

- | | | |
|--|--|--|
| <input type="checkbox"/> 01 Accommodation and food services | <input type="checkbox"/> 08 Real estate | <input type="checkbox"/> 15 Professional services |
| <input type="checkbox"/> 02 Agriculture, forestry, fishing, hunting | <input type="checkbox"/> 09 Rental and leasing | <input type="checkbox"/> 16 Education and health-care services |
| <input type="checkbox"/> 03 Construction | <input type="checkbox"/> 10 Retail trade | <input type="checkbox"/> 17 Nonprofit organization |
| <input type="checkbox"/> 04 Finance and insurance | <input type="checkbox"/> 11 Transportation and warehousing | <input type="checkbox"/> 18 Government |
| <input type="checkbox"/> 05 Information, publishing and communications | <input type="checkbox"/> 12 Utilities | <input type="checkbox"/> 19 Not a business |
| <input type="checkbox"/> 06 Manufacturing | <input type="checkbox"/> 13 Wholesale trade | <input type="checkbox"/> 20 Other (explain) _____ |
| <input type="checkbox"/> 07 Mining | <input type="checkbox"/> 14 Business services | |

4. Reason for exemption. Check the letter that identifies the reason for the exemption.

- | | |
|---|--|
| <input type="checkbox"/> A Federal government (Department) * _____ | <input type="checkbox"/> H Agricultural Production * |
| <input type="checkbox"/> B State or local government (Name) * _____ | <input type="checkbox"/> I Industrial production/manufacturing * |
| <input type="checkbox"/> C Tribal government (Name) * _____ | <input type="checkbox"/> J Direct pay permit * |
| <input type="checkbox"/> D Foreign diplomat # _____ | <input type="checkbox"/> K Direct Mail * |
| <input type="checkbox"/> E Charitable organization * | <input type="checkbox"/> L Other (Explain) _____ |
| <input type="checkbox"/> F Religious organization * | <input type="checkbox"/> M Educational Organization * |
| <input type="checkbox"/> G Resale * | |

* see Instructions on back (page 2)

5. Identification (ID) number: Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID number	State/Country	Reason	ID number	State/Country	Reason
AR	_____	_____	NV	_____	_____
GA	_____	_____	OH	_____	_____
IA	_____	_____	OK	_____	_____
IN	_____	_____	RI	_____	_____
KS	_____	_____	SD	_____	_____
KY	_____	_____	TN	_____	_____
MI	_____	_____	UT	_____	_____
MN	_____	_____	VT	_____	_____
NC	_____	_____	WA	_____	_____
ND	_____	_____	WI	_____	_____
NE	_____	_____	WV	_____	_____
NJ	_____	_____	WY	_____	_____

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.
 Signature of authorized purchaser _____ Print name _____ Title _____ Date _____

Streamlined Sales and Use Tax Exemption Certificate Instructions

Sections 1-6 are required information. A signature is not required if in electronic form.

Section 1: Check the box for a single purchase and enter the invoice number. If the box is not checked, this certificate is considered a blanket certificate and remains effective until cancelled by the purchaser if purchases are no more than 12 months apart, unless a longer period is allowed by a state.

Section 2: Enter the purchaser's and seller's name, street address, city, state, country and zip code.

Section 3 Type of Business: Check the number that best describes the purchaser's business or organization. If none of the categories apply, check 20 and provide a brief description.

Section 4 Reason for Exemption: Check the letter that identifies the reason for the exemption. If the exemption you are claiming is not listed, check "L Other" and provide a clear and concise explanation of the exemption claimed. Not all states allow all exemptions listed on this form. The purchaser must check with that state for exemption information and requirements.

Section 5 Identification ID Number:

Purchaser's Instructions:

Enter the ID number as required in the instructions below for each state in which you are claiming an exemption. Identify the state or if a foreign ID, the country the ID number is from. If multiple exemption reasons are being claimed enter the letters identifying the reasons for exemption as listed in Section 4 for each state.

ID Numbers for Exemptions *other than resale*: You are responsible for ensuring that you are eligible for the exemption in the state you are claiming the tax exemption. Provide the ID number to claim exemption from sales tax that is required by the taxing state. Check with that state to determine your exemption requirements and status.

Foreign diplomats and consular personnel must enter their individual tax identification number shown on their sales tax exemption card issued by the United States Department of State's Office of Foreign Missions.

ID Numbers for *Resale Purchases (Including Drop Shipments)*: If you are claiming a purchase is not subject to tax because it is for resale (Exemption Reason G.) and you are:

- 1. Required to be registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by that state. If claiming exemption in OH and registration is not required in the state, enter any tax ID number issued by OH. If claiming exemption in MI and registration is not required in the state, enter "Not Required".
- 2. Not registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by any state.
- 3. Not required to register for sales tax and you do not have a sales tax identification number from any state:** Enter
-Your FEIN.
-If you do not have a FEIN, enter a different state-issued business ID number.
-If you do not have any state-issued business ID number or FEIN, enter your state driver's license number.
- 4. A foreign purchaser and you do not have an ID number described in 1, 2 or 3:** The following states will accept the tax ID number (e.g., VAT number) issued by your country: AR, IN, KS, KY, ND, NJ, OK, RI, SD, TN, UT, WA, WY. All other states require an ID number as listed in 1, 2 or 3.

If you do not have any of the ID numbers listed in 1 thru 4: You are not required to list an ID number for the following states: NE, OH, SD, WI. Enter "Not Required" and the reason for exemption for that state. All other states require an ID number.

Seller's Instructions

The seller is not required to verify the purchaser's ID number or determine the purchaser's registration requirements. (Georgia requires the seller verify the purchaser's ID number.) The seller is required to maintain proper records of exempt transactions and provide those records to the state when requested in the form in which it is maintained. These certificates may be provided in paper or electronic format.

The seller is not liable for any tax, interest, or penalty if the purchaser improperly claims an exemption or provides incorrect information on the certificate, provided all the following conditions are met:

1. The fully completed exemption certificate is provided to the seller at the time of sale or within 90 days subsequent to the date of sale;
2. The seller did not fraudulently fail to collect the tax due; and
3. The seller did not solicit customers to unlawfully claim an exemption.

Note: A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

Drop Shipper Instructions: The drop shipper may accept an ID number to claim the resale exemption as provided above in the Purchaser's Instructions. The ID number may include an ID number issued by another state. This may result in the same ID number being used for multiple states to claim the resale exemption (e.g., a retailer or marketplace seller may only be required to register for sales tax in one state).