

WEST VIRGINIA CONSUMER SALES AND USE TAX CERTIFICATE OF CAPITAL IMPROVEMENT

West Virginia State Tax Department

To be completed by contractor and given to, signed by, and returned by subcontractor making capital improvement to a building, structure, or real property.

The subcontractor must collect the consumers sale tax on the full amount charged under the contract unless the subcontractor is for a capital improvement of a building, structure, or real property or the subcontract is for work in fulfillment of the contractor's contract for a capitol improvement to a building, structure, or real property. When a properly completed Certificate of Capitol Improvement has been furnished to the subcontractor, the burden of proving the job or transaction is not taxable rests solely upon the prime contractor.

This certificate may be issued to a subcontractor by his prime contractor as evidence that the work to be performed will result in capitol improvement to a building, structure, or real property. Acceptance of this certificate by a subcontractor does not relieve the prime contractor of his liability for the payment of sales tax on purchases of material or other tangible personal property incorporated into the building, structure, or real property as a capitol improvement.

THIS CERTIFICATE MAY NOT BE USED TO PURCHASE MATERIAL OR OTHER TANGIBLE PERSONAL PROPERTY TAX FREE.

READ THIS FORM COMPLETE BEFORE MAKING ENTRIES. THIS CERTIFICATE IS NOT VALID UNLESS ALL ENTRIES ARE COMPLETED.

NAME OF PRIME CONTRACTOR	BUSINESS REGISTRATION NUMBER		
(PRINT OR TYPE)			
STREET ADDRESS LINE 1			
CITY		STATE	ZIP
SUBCONTRACTOR INFORMATION			
NAME OF SUBCONTRACTOR (PRINT OR TYPE)		BUSINESS REGISTRATION NUM	BER
STREET ADDRESS LINE 1			
CITY		STATE	ZIP
PROJECT INFORMATION			
NAME OF PROJECT (PRINT OR TYPE)			
ADDRESS OR LOCATION WHERE THE WORK IS TO BE PERFORMED:			
CITY		STATE	ZIP
THE NATURE OF THE WORK	TO BE PROVIDED BY THE SUBCONTRACTOR IS AS FOLLOWS (GIVE DE	ESCRIPTION OF CAPITAL IMPROV	EMENT TO BE PERFORMED):
	PRIME CONTRACTOR SI	GNATURE	
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