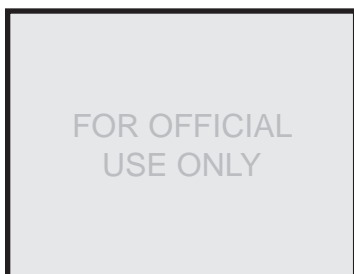


**APPLICATION TO REGISTER FOR CONFISCATED WEAPONS SALE**  
**FOR USE BY FEDERAL FIREARMS LICENSE HOLDER**

DATE _____		
FFL LICENSE NAME (IF DIFFERENT THAN COMPANY BUSINESS) _____		FFL NUMBER _____
COMPANY/BUSINESS NAME _____		IS BUSINESS EXEMPT FROM WV SALES TAX? <input type="checkbox"/> NO. <input type="checkbox"/> YES. Prepare form WV/CST-280 (attached)
COMPANY/BUSINESS ADDRESS (PHYSICAL) _____		
COMPANY/BUSINESS ADDRESS (MAILING) _____		
COMPANY/BUSINESS PHONE _____ <small>(Please Include Area Code)</small>	FAX _____ <small>(Please Include Area Code)</small>	E-MAIL ADDRESS _____
COMPANY/BUSINESS OWNER'S NAME _____		OWNER'S PHYSICAL HOME ADDRESS _____
OWNER'S DATE OF BIRTH _____	DRIVER LICENSE NO. & ISSUING STATE _____	
ARE YOU AN EMPLOYEE OF A WEST VIRGINIA LAW ENFORCEMENT AGENCY?		<input type="checkbox"/> NO. <input type="checkbox"/> YES. LIST: _____
<b>AUTHORIZED BUYER ATTENDING AUCTION</b>		
NAME _____		DATE OF BIRTH _____
DRIVER LICENSE NO. & ISSUING STATE _____		
YOU MUST ALSO PRINT, SIGN, AND ATTACH A LETTER INDICATING YOU WILL HAVE AN AUTHORIZED BUYER ATTENDING THE AUCTION.		

**APPLICATION MUST BE RECEIVED BY FRIDAY SEPTEMBER 28, 2018**



**INSTRUCTIONS**

COMPLETE FORM, ATTACH COPY OF YOUR CURRENT FEDERAL FIREARMS LICENSE, TAX FORM, AND LETTER FOR AUTHORIZED BUYER, AND MAIL TO:

**West Virginia State Treasurer's Office**  
**7300 MacCorkle Ave.**  
**Charleston, WV 25304**  
**ATTN: Jessica Wines**

**email: [jessica.wines@wvsto.com](mailto:jessica.wines@wvsto.com) or Fax: (304) 341-7098**

## **GENERAL TERMS AND CONDITIONS OF SALE: WV STATE TREASURER'S OFFICE**

- This is a public auction restricted to pre-registered persons licensed as firearms collectors, dealers, importers or manufacturers under the provisions of 18 U. S. C. §§ 921 et seq. and authorized to receive firearms under the terms of their license. Employees of the West Virginia State Treasurer's Office, State Police or the agency from which the firearms are received are not eligible to bid on the firearms offered for sale at the auction.
- The West Virginia State Treasurer's Office reserves the right to add to or withdraw from the auction any items listed or not listed; to group individual lots into larger lots for sale; to subdivide lots into smaller lots for sale; or to sell all lots in bulk. Changes to terms and conditions, or additions and deletions of sale items may be announced by the Auctioneer before ordering the course of the auction.
- The West Virginia State Treasurer's Office reserves the right to accept or reject any or all bids. Bids may not be withdrawn after acceptance. All sales are final.
- All items are sold AS IS, WHERE IS, with no warranty, expressed or implied. The West Virginia State Treasurer's Office shall not be responsible for the correct description, authenticity, genuineness, or defect in any lot and makes no warranty in connection therewith. Any descriptions or representations are for identification purposes only and are not to be construed as a warranty of any type. It is the responsibility of the Buyer to have inspected thoroughly the merchandise and to have satisfied himself or herself as to its condition and value and to bid based upon that judgment solely.
- Security for purchases is the responsibility of the Buyer and begins immediately upon the sale of each lot. Removals are at the expense, liability and risk of the Buyer. The West Virginia State Treasurer's Office shall not be responsible for goods not removed immediately following the auction.
- Settlement must be made in full immediately upon the completion of the auction by certified check, personal check with bank letter, cash, Visa/MasterCard, Discover, or American Express. Buyer is solely responsible for paying applicable sales tax. Seller shall retain full security interest in all merchandise until full and complete payment is made to the WEST VIRGINIA STATE TREASURER'S OFFICE. Merchandise not paid for and removed immediately following the auction may be resold without notice. Non-payment will result in loss of future bidding privileges for the bidder.
- Upon the sale of each lot, the Auctioneer announces the final sale price and successful Buyer. All questions or disputes regarding Buyer, lot identity, price or quantity must be resolved immediately upon the sale of said lot. No changes or adjustments will be made at any later time. The record of the sale kept by the Auctioneer and sale clerk will be taken as final in the event of any dispute. All sales orders will be written in the name of the bidder. Winning bidder must have proof of identification. All persons attending preparation, inspection, sale or removal of merchandise assume all risks whatsoever of injury, damage or loss to person and property and specifically release The West Virginia State Treasurer's Office from liability therefore. The West Virginia State Treasurer's Office shall not be liable by reason of any defect in or condition of the premises on which the sale is held. The Buyer's receipt must be presented before items may be removed from the premises.
- The Buyer agrees that the act of submitting a bid shall constitute acceptance of each and every term and condition contained herein and of any additional terms and conditions which may be posted at the auction or which may be announced by the Auctioneer. The Buyer agrees that in any dispute between the Seller and the Buyer or between competing bidders arising in connection with any sale at the auction, the Auctioneer shall have the right but not the obligation to settle such dispute. Any person creating a disturbance will be escorted off the premises immediately. Moving items from the original location prior to sale is prohibited.

## **AUCTION REGISTRATION AND PARTICIPATION GUIDELINES**

- Registration instructions and sale dates can be found at [www.wvtreasury.com/FFL-AUCTION](http://www.wvtreasury.com/FFL-AUCTION) or may be obtained by contacting the West Virginia State Treasurer's Office Security Division at 304-340-5027.
- To register, Federal Firearms License (FFL) holders must complete the attached registration application and provide a copy of their FFL at least seven (7) business days prior to the next scheduled firearms auction. These items can be mailed to the West Virginia State Treasurer's Office Security Division, 7300 MacCorkle Ave., Charleston, WV 25304.
- All participants claiming a West Virginia Sales Tax Exemption, must complete and submit a West Virginia Consumers Sales Tax Exemption Certificate (form WV/CST-280).
- All sales will take place at 7300 MacCorkle Ave., Charleston, WV 25304.
- All Federal Firearm License (FFL) holders are eligible to participate in these auctions, however pre-registration is mandatory for participation.
- Registration will be valid for up to one year or until June 30th, whichever is less. However, the West Virginia State Treasurer's Office retains the right to require registrants to re-register at any time.
- The West Virginia State Treasurer's Office retains the right to validate the current FFL status of all registered participants prior to the next sale.
- On approval, the registration information will be entered into a secure database that will be used for verification upon the participant's arrival at an auction. On the day of the auction, all participants must present two (2) forms of identification, including one (1) photo identification at time of registration.

The West Virginia State Treasurer's Office retains the right to check the legal ability of participants to receive firearms before any firearms are issued on the day of the sale.

WEST VIRGINIA CONSUMERS SALES AND SERVICE TAX AND USE TAX

**EXEMPTION CERTIFICATE**



WV/CST-280  
(Rev. 6/05)

**CANNOT BE USED TO PURCHASE GASOLINE OR SPECIAL FUEL**  
**SUBSTANTIAL PENALTIES will result from misuse of this certificate**

**All sales of tangible personal property or taxable services are presumed to be subject to tax unless a properly completed Exemption Certificate or a Direct Pay Permit number is provided. Read instructions on reverse side before completing this certificate.**

NAME OF VENDOR	DATE	CHECK APPLICABLE BOX:	
		<input type="checkbox"/> SINGLE PURCHASE CERTIFICATE	<input type="checkbox"/> BLANKET CERTIFICATE
STREET ADDRESS	CITY	STATE	ZIP CODE

**TO BE COMPLETED BY PURCHASER:** I, the undersigned, hereby certify that I am making an exempt purchase and hold a valid Business Registration Certificate:

Enter Tax Identification Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

My principle business activity is \_\_\_\_\_

**I claim an exemption for the following reason** (Check applicable box or boxes):

**PURCHASE FOR RESALE**

Purchase of tangible personal property or taxable services for resale or for use in performing taxable services where such property becomes a component part of the property upon which the services are performed and will be actually transferred to the purchaser. WV Code § 11-15-9(a)(9)

**PURCHASE BY AN EXEMPT COMMERCIAL AGRICULTURAL PRODUCER**

- A. Purchase of tangible personal property or taxable services for use or consumption in the commercial production of an agricultural product. But **not** purchases for the construction of, or permanent improvement to real property or purchases of gasoline or fuel. WV Code § 11-15-9(a)(8)
- B. Purchase of propane for use in poultry houses for heating purposes. WV Code § 11-15-9(a)(18)

**TAX EXEMPT ORGANIZATIONS**

- A. **GOVERNMENT** - Purchases by governmental agencies and institutions of (1) the United States; (2) this State (including its local governments); and (3) any other State (and its local governments) which provides this same exemption to this State. Such purchases by government employees are not exempt unless they are on government business and are billed to and paid for directly by the government. Private persons doing business with government may not claim this exemption. WV Code § 11-15-9(a)(3)
- B. **CERTAIN NONPROFIT ORGANIZATIONS** - Purchases by a corporation or organization which has a current registration certificate and which is exempt from federal income taxes under section § 501(c)(3) or (c)(4) of the Internal Revenue Code. These organizations must meet all of the requirements set forth in WV Code § 11-15-9(a)(6). For information concerning these requirements refer to publication TSD-320. WV Code § 11-15-9(a)(6)
- C. **SCHOOLS** - Purchases by a school with its principal campus in this State which is approved by the State of West Virginia to award degrees and which is exempt from federal and state income taxes under section § 501(c)(3) of the Internal Revenue Code. WV Code § 11-15-9(a)(15)
- D. **CHURCHES** - Purchases of services, equipment, supplies, food for meals and materials directly used or consumed by churches which make no charge whatsoever for the services they render. The purchase must be paid for directly out of the church treasury. WV Code § 11-15-9(a)(5)

**PURCHASES OF CERTAIN SPECIFIC SERVICES AND TANGIBLE PERSONAL PROPERTY**

- A. Purchases of electronic data processing services and related software but **not** data processing equipment, materials and supplies. WV Code § 11-15-9(a)(21)
- B. Purchases of services by one corporation, partnership or limited liability company from another corporation, partnership or limited liability company **but only** when the entities are members of the same controlled group or related taxpayers as defined in Section 267 of the Internal Revenue Code. WV Code § 11-15-9(a)(23)
- C. Purchases of motion picture films, coin-operated video arcade machines and other video arcade games for any use upon which there will be a charge subject to sales tax. WV Code § 11-15-9(a)(32)
- D. Purchases by a licensed carrier of persons or property, or by a government entity, of aircraft repair, remodeling and maintenance services for an aircraft, engine or other component part of an aircraft, or purchases of tangible personal property that is permanently affixed as a component part of an aircraft as part of the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts, and purchases by a licensed carrier of persons or property, or by a government entity, of machinery, tools or equipment, directly used or consumed exclusively in the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts. WV Code § 11-15-9(a)(33)

**REVERSE SIDE OF EXEMPTION CERTIFICATE MUST BE COMPLETED TO BE CONSIDERED VALID**

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 Consumers 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 PURCHASER	STREET ADDRESS	
SIGNATURE OF OWNER, PARTNER, OFFICER OF CORPORATION, ETC.	CITY	
TITLE	STATE	ZIP CODE

### GENERAL INSTRUCTIONS

An Exemption Certificate may be used only to claim exemption from tax upon a purchase of tangible personal property or services which will be used for an exempt purpose as stated on the front of this form.

A purchaser may file a blanket Exemption Certificate with the vendor to cover additional purchases of the same general type of property or service. However, each subsequent sales slip or purchase invoice evidencing a transaction covered by a blanket Exemption Certificate must show the purchaser's name, address and Business Registration Certificate Number for purposes of certification.

### INSTRUCTIONS FOR PURCHASER

To purchase tangible personal property or services tax exempt, you must possess a valid Business Registration Certificate and you must properly complete this Exemption Certificate and present it to your supplier. To be properly completed, all entries on this Exemption Certificate must be filled in.

Your Business Registration Certificate (and any duplicates) may be suspended or revoked if you or someone acting on your behalf willfully issues this certificate for the purpose of making a tax exempt purchase of tangible personal property and/or services that is not used in a tax exempt manner (as stated on the front of this form).

When property or services are purchased tax exempt with an Exemption Certificate, but later used or consumed in a non exempt manner, the purchaser must pay Sales or Use Tax on the purchase price.

The willful issuance of a false or fraudulent Exemption Certificate with the intent to evade Sales or Use Tax is a misdemeanor.

Your misuse of this Certificate with intent to evade the Sales or Use Tax shall also result in your being subject to:

**A penalty of fifty percent of the tax that would have been due had there not been a misuse of such certificate.**

This is in addition to any other penalty imposed by the Law.

In the event you make false or fraudulent use of this Certificate with intent to evade the tax, you may be assessed for the tax at any time subsequent to such use.

### INSTRUCTIONS FOR VENDOR

At the time the property is sold or the service is rendered, you must obtain from your customer this Certificate, properly completed, (or a Direct Pay Permit number issued by the West Virginia Department of Tax and Revenue), or the sale will be deemed a taxable sale, unless the property or service sold is exempt per se from Sales Tax. Your failure to collect tax on such taxable sale will make you personally liable for the tax, plus penalties and interest.

Additional information may be required to substantiate that the sale was for exempt purposes. In order for this Certificate to be properly completed, it must be issued by a purchaser who has a valid Business Registration Certificate and must have all entries completed by the purchaser.

A timely received certificate which contains a material deficiency will be considered satisfactory if such deficiency is subsequently corrected.

You must keep this certificate for at least three years after the due date of the last return to which it relates, or the date when such return was filed, if later.

You must maintain a reasonable method of associating a particular exempt sale to a customer with the Exemption Certificate you have on file for such customer.

### INSTRUCTIONS FOR VENDOR AND PURCHASER

If you, as vendor or as a purchaser, engage in any business activity in West Virginia without possessing a valid Business Registration Certificate (and you do not clearly qualify for an exemption), you shall be subject to a penalty in an amount not exceeding \$100 for the first day on which such sales or purchases are made, plus an amount not exceeding \$100 for each subsequent day on which such sales or purchases are made.

**Please begin using this Certificate immediately.**