

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

(For use by a Virginia dealer who purchases tangible personal property for resale,
or for lease or rental, or who purchases materials or containers
to package tangible personal property for sale)

To: \_\_\_\_\_ Date \_\_\_\_\_, \_\_\_\_\_
(Name of supplier)

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_
(Number and street or rural route) (City, town, or post office) (State) (ZIP Code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia Sales and use tax shall not apply to tangible personal property
purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by a person for taxable lease or rental
as an established business or part of an established business, or incidental or germane to such business, including a simultaneous purchase
and taxable leaseback. The Act provides also that such tax shall not apply to packaging materials such as containers, labels, sacks, cans, boxes,
drums or bags if the materials are marketed with a product being sold and become the property of the purchaser.
This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier on and after this
date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect
until revoked in writing by the Department of Taxation. (Check proper box below.)

- 1. Tangible personal property for RESALE only.
2. Tangible personal property for future use by a person for taxable LEASE OR RENTAL as an established business, or part of
an established business, or incidental or germane to such business, or a simultaneous purchase and taxable leaseback.
3. Packaging materials such as containers, labels, sacks, cans, boxes, drums or bags that are marketed with a product being sold
and become the property of the purchaser.

Name of Dealer \_\_\_\_\_ Certificate of Registration No. \_\_\_\_\_

Trading as \_\_\_\_\_

Address \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_
(Number and street or rural route) (City, town, or post office) (State) (ZIP Code)

Kind of business engaged in by dealer \_\_\_\_\_

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct,
made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By \_\_\_\_\_ (Signature) \_\_\_\_\_ (Title)

(If the dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign;
if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.)

Information for supplier—A supplier is required to have on file only one Certificate of Exemption properly executed by the dealer who
buys tax exempt tangible personal property for the purpose indicated hereon.

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

(This Certificate of Exemption is for use exclusively by an OUT-OF-STATE DEALER who purchases tangible personal property in Virginia for immediate transportation out of the Commonwealth of Virginia in his own vehicle for resale outside this state. This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.)

To: \_\_\_\_\_ Date \_\_\_\_\_
(Name of Virginia supplier)

\_\_\_\_\_, Virginia \_\_\_\_\_
(Number and street or rural route) (City, town, or post office) (ZIP Code)

The undersigned out-of-state dealer hereby certifies that the following items of tangible personal property purchased by him from the above named supplier are purchased by him for immediate transportation out of the Commonwealth of Virginia in his own vehicle for resale outside of Virginia.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name of out-of-state dealer \_\_\_\_\_

Trading as \_\_\_\_\_

Address \_\_\_\_\_
(Number and street or rural route) (City, town, or post office) (State and ZIP Code)

Name of state in which out-of-state dealer is licensed or registered \_\_\_\_\_

VA Account or Federal ID number \_\_\_\_\_

Kind of business engaged in by out-of-state dealer \_\_\_\_\_

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

\_\_\_\_\_  
(Signature) (Title)

(If the out-of-state dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign-, if a sole proprietorship, the proprietor must sign.)

Information for Virginia Supplier.- A separate Certificate of Exemption, properly executed by the out-of-state dealer, must be obtained from each out-of-state dealer by the Virginia supplier and attached to each invoice covering each sale of items of tangible personal property to the out-of-state dealer for immediate transportation outside this state in the dealer's vehicle for resale outside this state. This Certificate must not be accepted by the Virginia supplier unless proof of the registration or license number held by the out-of-state dealer is furnished to the Virginia supplier.

COMMONWEALTH OF VIRGINIA
SALES AND USE CERTIFICATE OF EXEMPTION

TO: \_\_\_\_\_ Date: \_\_\_\_\_
(Name of Supplier)
\_\_\_\_\_, Virginia \_\_\_\_\_
(Number and Street or Rural Route) City, Town, or Post Office (ZIP code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to the kinds and classes of tangible personal property shown in Items 1 through 10 below when purchased for the purposes specified.

Information for supplier - A supplier is required to have on file only one Certificate of Exemption properly executed by each purchaser buying tax exempt personal property under this Certificate.

The undersigned purchaser hereby certifies that all tangible personal property purchased or leased from the above named supplier on and after this date will be purchased or leased for the purpose or purposes indicated below, unless otherwise specified on each order, and that this certificate shall remain in effect until revoked in writing by the Department of Taxation. (Check proper box below.)

- 1. Industrial materials for future manufacturing, processing, refining, or conversion into articles of tangible personal property for resale...
2. Machinery or tools or repair parts therefor or replacements thereof, equipment, fuel, power, energy, or supplies...
3. Items used directly in the drilling, extraction or processing of natural gas or oil for sale or resale...
4. Agricultural commodities or seafood purchased for the purpose of acquiring raw products...
5. Tangible personal property purchased for use or consumption directly and exclusively in basic research...
6. Certified pollution control equipment and facilities, used PRIMARILY for the purpose of abating or preventing pollution...
7. Certified pollution control equipment and facilities as defined in Section 58.1-3660...
8. Materials, containers, labels, sacks, cans, boxes, drums or bags for packaging tangible personal property...
9. Equipment, materials or supplies used directly in the production of a publication...
10. High speed electrostatic duplicators, or other duplicators, which have a printing capacity of 4,000 impressions...

Name of Purchaser \_\_\_\_\_ Certificate of Registration No., if any \_\_\_\_\_

Trading as \_\_\_\_\_

Address \_\_\_\_\_ Virginia \_\_\_\_\_
(Number and Street or Rural Route) (City, Town or Post Office) (ZIP Code)

Kind of business engaged in by purchaser \_\_\_\_\_

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By \_\_\_\_\_ Title \_\_\_\_\_

(If the purchaser is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.)