

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.

FORM ST-11

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, used directly in manufacturing, processing, refining, mining or converting products for sale or resale.
3. Items used directly in the drilling, extraction or processing of natural gas or oil for sale or resale and in well area reclamation activities required by state or federal law.
4. Agricultural commodities or seafood purchased for the purpose of acquiring raw products for use or consumption in the process of preparing, finishing, or manufacturing such agricultural or seafood commodity for the retail consumer trade.
5. Tangible personal property purchased for use or consumption directly and exclusively in basic research in the experimental or laboratory sense or research and development in the experimental or laboratory sense.
6. Certified pollution control equipment and facilities, used PRIMARILY for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth.
7. Certified pollution control equipment and facilities as defined in Section 58.1-3660 and which in accordance with such Section, has been certified by the Department of Mines, Minerals and Energy for coal, oil and gas production, including gas, natural gas and coalbed methane gas.
8. Materials, containers, labels, sacks, cans, boxes, drums or bags for packaging tangible personal property for shipment or sale, whether returnable or non-returnable.
9. Equipment, materials or supplies used directly in the production of a publication (for sale or free distribution) issued at regular intervals not exceeding three months.
10. High speed electrostatic duplicators, or other duplicators, which have a printing capacity of 4,000 impressions or more per hour when purchased or leased by persons primarily engaged in the printing or photocopying of products for sale or resale.

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.)

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

(For use by a church conducted not for profit that is exempt from income taxation under Section 501 (c) (3) of the Internal Revenue Code or from property taxation under Section 58.1-3606 of the Code of Virginia.)

To: _____ Date: _____
(Name of Dealer)

(Number and Street or Rural Address) (City, Town or Post Office) (State & ZIP Code)

The Virginia Retail Sales and Use Tax Act provides that the sales and use tax shall not apply to (check proper box below):

- 1. Tangible personal property purchased by churches organized not for profit and which are exempt from taxation under Section 501 (c) (3) of the Internal Revenue Code, or whose real property is exempt from local taxation pursuant to the provisions of Section 58.1-3606 of the Code of Virginia, for use (a) in religious worship services by a congregation or church membership while meeting together in a single location, (b) in the libraries, offices, meeting or counseling rooms or other rooms in the public church buildings used in carrying out the work of the church and its related ministries, including kindergarten, elementary and secondary schools. The exemption for such churches shall also include baptistries, bulletins, programs, newspapers and newsletters which do not contain paid advertising and are used in carrying out the work of the church and gifts, including food, for distribution outside the public church building, and (c) in (i) caring for or maintaining property owned by the church including, but not limited to, mowing equipment, and (ii) building materials installed by the church and for which the church does not contract with a person or entity to have installed, in the public church buildings used in carrying out the work of the church and its related ministries, including, but not limited to worship services; administrative rooms; and kindergarten, elementary, and secondary schools.
2. Food, disposable serving items, cleaning supplies and teaching materials used in the operation of camps or conference centers by a church as defined in Item 1 above or an organization composed of such churches and which are used in carrying out the work of the church or churches.

The undersigned, for and on behalf of the nonprofit church, certifies that all tangible personal property purchased under this exemption certificate is for the purposes indicated above, unless specified on each order, and that the purchases will be paid for out of church funds.

Name of nonprofit church _____

Address _____
(Number and Street or Rural Route) (City, Town or Post Office) (State and ZIP Code)

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: _____
(Signature)

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

NOTE: This exemption certificate does not provide exemption for any tangible personal property purchased by a church other than that specified above.

Form ST-18

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

(For use by a farmer for purchase of tangible personal property for use in producing agricultural products for market or medicine and drugs sold to a veterinarian and used in the manner described below)

To: _____ Date _____
(Name of Dealer)

(Number and Street on Rural Route) (City, Town, or Post Office) (State) (ZIP Code)

Virginia Code Section 58.1-609.2(1) provides that the Virginia retail sales and use tax shall not apply to: (Check appropriate block)

[] Commercial feeds, seeds, plants, fertilizers, liming materials, breeding and other livestock, semen, breeding fees, baby chicks, turkey poults, rabbits, quail, llamas, bees, agricultural chemicals, fuel for drying or curing crops, baler twine, containers for fruits and vegetables, farm machinery, tangible personal property, except for structural construction materials, necessary for use in agricultural production for market and sold to or purchased by a farmer to be affixed to real property owned or leased by a farmer; agricultural supplies provided the same are sold to and purchased by farmers for use in agricultural production, including beekeeping and fish, quail, rabbit, and worm farming for market.

[] Medicines and drugs sold to a veterinarian provided they are used or consumed directly in the care, medication, and treatment of agricultural production animals or for resale to a farmer for direct use in producing an agricultural product for market.

[] I, the undersigned farmer, hereby certify that all purchases made by me from the above named dealer on and after this date, unless otherwise specified on each order, will be purchased exclusively for use in agricultural production for market, and are exempt from the Virginia retail sales and use tax. I further certify that I am engaged in the business of producing agricultural products for market, that I am marketing agricultural products produced by me, and that this Certificate of Exemption, to the best of my knowledge and belief, is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

[] I, the undersigned veterinarian, engaged in the business of the treatment of agricultural production animals, hereby certifies that all purchases from the above named vendor on and after this date, will be purchased exclusively for the purpose indicated above, unless otherwise specified on each order. I further certify that this Certificate of Exemption, to the best of my knowledge and belief, is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

(Signature of Farmer or Veterinarian) (Certificate of Registration Number, if any)

(Number and Street on Rural Route) (City, Town, or Post Office) (State) (ZIP Code)

1. Information for farmer.—This Certificate of Exemption applies only to the items of tangible personal property listed above when sold to a farmer for use in agricultural production for market. Items purchased by a farmer for personal, family or home use or consumption are subject to the tax. A farmer who is not engaged in the business of producing agricultural products for market cannot claim the agricultural exemption.

2. Information for contractor.—This Certificate of Exemption may not be used by a contractor. Any contractor who purchases tangible personal property (except structural construction materials) necessary for agricultural production for market to be affixed to real property owned or leased by a farmer should contact the Department of Taxation to obtain the proper exemption certificate.

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

4. Certificate of Registration Number.—If the farmer or veterinarian has a sales or use tax registration with the Department of Taxation, the farmer or veterinarian must enter the Certificate of Registration Number in the space provided. However, if the farmer or veterinarian is not registered with the Department of Taxation for sales or use tax purposes, the farmer or veterinarian may still use this Certificate of Exemption and should enter "NONE" in the space provided.

RETAIN THIS DOCUMENT FOR YOUR RECORDS; DO NOT SEND TO THE TAX DEPARTMENT