Form ST-10

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

This Certificate of Exemption **MAY NOT BE USED TO PURCHASE CIGARETTES FOR RESALE** after January 1, 2018.

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. **Do not use to purchase cigarettes for resale.**

☐ 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. This sales and use tax exemption is not applicable to long-term leases of motor vehicles when lease payments charged to customers are not subject to the motor vehicle sales and use tax.

☐ 3. Packaging materials such as containers, labels, sacks, cans, boxes, drums or bags that are marketed with a product being sold and become property of the purchaser.

Name of Dealer _____ Virginia Account 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-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, medicine and drugs sold to a veterinarian, or property used to produce agricultural products for market in an indoor, closed, controlled-environment commercial agricultural facility, and used in the manner described below. In order to be deemed a "farmer," a person must be engaged in the business of producing agricultural products for market.

To: _____ Date: _____
Name of Dealer

_____
Number and Street or Rural Route | City, Town or Post Office | State | ZIP Code

Va. Code § 58.1-609.2 provides that the Virginia retail sales and use tax shall not apply to (check appropriate box):

☐ 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 to be affixed to real property owned or leased by a farmer necessary for use in agricultural production for market and sold to or purchased by a farmer; and 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.

☐ The following property used directly in producing agricultural products for market in an indoor, closed, controlled-environment commercial agricultural facility:

a. Internal components or materials, whether or not they are affixed to real property, required (i) to create, support, and maintain the necessary growing environment for plants, including towers for growing plants; conveyances for moving such towers; and insulation, partitions, and cladding; (ii) for lighting systems; (iii) for heating, cooling, humidification, dehumidification, and air circulation systems; and (iv) for watering and water treatment systems;

b. External components, machinery, and equipment required (i) for heating, cooling, humidification, dehumidification, and air circulation systems; (ii) for utility upgrades and related distribution infrastructure; and (iii) for creating, supporting, and maintaining the necessary growing environment for plants; and

c. Structural components of (i) insulation, partitions, or cladding used in indoor vertical farming to create and maintain the necessary growing environment for plants or (ii) translucent or transparent elements, including windows, walls, and roofs, that allow sunlight in greenhouses to create and maintain the necessary growing environment for plants.

For purposes of this exemption, "indoor, closed, controlled-environment commercial agricultural facility" includes indoor vertical farming or a greenhouse, regardless of whether the greenhouse is affixed to real property and "agricultural products" includes any horticultural, floricultural, viticulture, or other farm crops. However, the exemption shall not apply to property used in producing cannabis or any derivative of cannabis.

☐ 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.

This exemption certificate will not be valid unless the back of the form is signed by the purchaser.

Print Name of Farmer or Veterinarian | Signature of Farmer or Veterinarian | Virginia Account Number, if any

Business Name | Trading As Name

Number and Street or Rural Route | City, Town or Post Office | State | ZIP Code

Kind of business engaged in by dealer: _____

I declare 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

Business Name | Trading As Name

Number and Street or 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. **Virginia Tax Account Number** — If the farmer or veterinarian has a sales or use tax account number with the Department of Taxation, the farmer or veterinarian must enter the Virginia sales tax account 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.

Form ST-11

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

To _____ **Date** _____
Name of Supplier

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

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

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 11 below when purchased for the purposes specified.

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 the appropriate box or boxes below.

☐ **1.** Industrial materials for future manufacturing, processing, refining, or conversion into articles of tangible personal property for resale where such industrial materials either enter into the production or become a component part of the finished product; industrial materials that are coated upon or impregnated into the product at any stage of its manufacture, processing, refining, or conversion 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. The term “agricultural commodity’’, for the purposes of this exemption, means horticultural, poultry, farm products, livestock and livestock products, and products derived from bees and beekeeping. This Certificate of Exemption cannot be given to cover any agricultural or seafood commodity sold or distributed as a marketable or finished product to the ultimate consumer.

☐ **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 as defined in *Va. Code* § 58.1-3660 and which in accordance with such Section, has been certified by a state certifying authority or a subdivision certifying authority.

A “state certifying authority” means the State Water Control Board or the Virginia Department of Health, for water pollution; the State Air Pollution Control Board, for air pollution; the Department of Energy, for solar energy projects, energy storage systems, and for coal, oil, and gas production, including gas, natural gas, and coalbed methane gas; and the Virginia Waste Management Board, for waste disposal facilities, natural gas recovered from waste facilities, and landfill gas production facilities, and shall include any interstate agency authorized to act in place of a certifying authority of the Commonwealth.

“Subdivision certifying authority” means the body of a political subdivision responsible for administering the political subdivision’s water, wastewater, stormwater, or solid waste management facilities or systems. A subdivision certifying authority may only certify property pursuant to this section if the property being certified is equipment, facilities, devices, or other property intended for use by the political subdivision in conjunction with the operation of its water, wastewater, stormwater, or solid waste management facilities or systems. If property is certified by a subdivision certifying authority, it shall not be required to be certified by a state certifying authority.

Continued on next page.

☐ **7.** Materials, containers, labels, sacks, cans, boxes, drums, or bags for packaging tangible personal property for shipment or sale, whether returnable or non-returnable.

☐ **8.** 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.

☐ **9.** High speed electrostatic duplicators, or other duplicators which have a printing capacity of 4,000 impressions or more per hour, purchased or leased by persons primarily engaged in the printing or photocopying of products for sale or resale.

☐ **10.** Qualifying tangible personal property, when the preponderance of the property's use is in manufacturing by licensed brewers under subdivision 3 or 4 of *Va. Code* § 4.1-206.1. The exemption is limited to i) machinery, tools, equipment and repair and replacement parts, fuel, power, energy or supplies; ii) materials for future processing, manufacturing or conversion into beer, where the materials enter into the production of or become a component part of the beer; and iii) materials for future use in packaging the beer for shipment or sale.

☐ **11.** Qualifying tangible personal property, when the preponderance of the property's use is in advanced recycling, as defined in *Va. Code* § 58.1-439.7. The exemption is limited to (i) machinery, tools, and equipment, or repair parts or their replacements, fuel, power, energy, or supplies; (ii) materials for processing, manufacturing, or conversion for resale where the materials either are recycled or recovered; and (iii) materials, including containers, labels, sacks, cans, boxes, drums, or bags used for packaging recycled or recovered material for shipment or resale.

Name of Purchaser _____ **Virginia Account Number, if any** _____

Trading as _____

Address _____
Number and Street or Rural Route | City, Town, or Post Office | State | 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.

Form ST-14

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 Supplier

_____
Number and Street or Rural Route City, Town or Post Office State Zip Code

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

_____

_____

_____

Name of out-of-state dealer _____

Trading as _____

Address _____
Number and Street or Rural Route City, Town or Post Office State Zip Code

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

Virginia Account Number 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 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 tor resale outside the 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