

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.

TENNESSEE SALES AND USE TAX  
BLANKET CERTIFICATE OF RESALE



TO: Vendor's Name \_\_\_\_\_

Vendor's Address \_\_\_\_\_

The undersigned hereby certifies that the merchandise purchased on each order placed is purchased for the reason indicated below. The purchaser must notify the seller in writing if the certificate is no longer valid. [See definition of "resale" in Tenn. Code Ann. Section 67-6-102.]

- Resale as tangible personal property or resale of a service subject to tax.
- A component part of an article to be produced for sale by manufacturing, assembling, processing, or refining.
- Rental or leasing of tangible personal property.
- Use in accordance with the provisions of Rule 1320-5-1-.68(4). (A copy of the Direct Pay Permit must be given to the vendor.)
- Other (indicate reason):

Sales Tax Registration Number  
of Purchaser \_\_\_\_\_  
Effective Date of Registration \_\_\_\_\_

Name of Business \_\_\_\_\_  
Name of Authorized Purchaser \_\_\_\_\_  
Signature of Authorized Purchaser \_\_\_\_\_  
Address \_\_\_\_\_

**NOTICE**

This Certificate must be fully completed and signed before it is valid. Certificate remains in effect until revoked in writing by the purchaser. Once a valid certificate is on file, it is not necessary to obtain additional copies for subsequent purchases.

Any merchandise obtained upon this resale certificate is subject to the Sales and Use Tax if it is used or consumed by the purchaser in any manner and must be reported and the tax paid thereon directly to the Tennessee Department of Revenue.

TENN. CODE ANN. SECTION 67-6-607 MAKES IT A MISDEMEANOR TO MISUSE A CERTIFICATE OF REGISTRATION WITHOUT PAYING THE SALES AND USE TAXES AND SUBJECTS THE CERTIFICATE TO REVOCATION.