## 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

The Virginia Retail Sales and Use Tax Act provides that the Virginia Sales and use tax shall not apply to tangible person property purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by person for taxable lease or rental as an established business or part of an established business, or incidental or germa to such business, incituding a simulitaneous purchase and taxable leaseback. The Act provides also that such tax shall reapply to packaging materials such as containers, labels, sacks, cans, boxes, drums or bags if the materials are market 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 Regulation. The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier and after this date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that it 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 at taxable leaseback. This sales and use tax exemption is not applicable to long-term leases of motor vehicle 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 product being sold and become property of the purchaser.  Name of Dealer Thomas Jones  Address  2200A Lakeview Dr. Powhatan Va. 23139  Number and Street or Rural Roule City. Town or Post Office State Zip Code  Kind of business engaged in by dealer  Auctions  All Certify that I am authorized to sign this Certifi	To:			Date:	
The Virginia Retail Sales and Use Tax Act provides that the Virginia Sales and use tax shall not apply to tangible person property purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by person for taxable lease or rental as an established business or part of an established business, crincidental or germa to such business, including a simultaneous purchase and taxable leaseback. The Act provides also that such tax shall reapply to packaging materials such as containers, labels, sacks, cans, boxes, drums or bags if the materials are market 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 Regulation. The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier and after this date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that the 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 at taxable leaseback. This sales and use tax exemption is not applicable to long-term leases of motor vehicle 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 product being sold and become property of the purchaser.  Name of Dealer Thomas Jones  Address  2200A Lakeview Dr. Powhatan Va. 23139  Number and Street or Rural Route City, Town or Post Office State Zip Code  Kind of business engaged in by dealer Auctions  icertify that I am authorized to sign this Certificate o		Name of Sup	pplier	ment Mer lander pell ment ( phresidents in des agains as pensa as	
property purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by person for taxable lease or rential as an established business or part of an established business, or incidental or germa to such business, including a simultaneous purchase and taxable leaseback. The Act provides also that such tax shall rapply to packaging materials such as containers, labels, sacks, cans, boxes, drums or bags if the materials are market 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 Regulation. The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier. The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier and after this date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that it 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 at taxable leaseback. This sales and use tax exemption is not applicable to long-term leases of motor vehicle 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 product being sold and become property of the purchaser.  Name of Dealer Thomas Jones  Address  Address  Address  200A Lakeview Dr. Powhatan Va. 23139  Number and Street or Rural Route City, Town or Post Office State Zip Code  Kind of business engaged in by dealer Auctions  Account No. Devaluation of the product of th		Number and Street or Rural Route	City, Town or Post Office	State	Zip Code
or part of an established business, or incidental or germane to such business, or a simultaneous purchase at taxable leaseback. This sales and use tax exemption is not applicable to long-term leases of motor vehicle 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 product being sold and become property of the purchaser.  Name of Dealer Thomas Jones  Account No. 10-V00404681F-001  Trading as Thomas Jones  Address 2200A Lakeview Dr. Powhatan Va. 23139  Number and Street or Rural Route City. Town or Post Office State Zip Code  Kind of business engaged in by dealer Auctions 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.  Owner	property person to such apply to with a p This Cer The und after Certifica	y purchased for resale; that such tax for taxable lease or rental as an estab business, including a simultaneous purpose packaging materials such as container roduct being sold and become the propertificate of Exemption may not be used leading to the purchased for the purpose shall remain in effect until revoked in Tangible personal property for RESAL	shall not apply to tangible persor blished business or part of an esta urchase and taxable leaseback. There, labels, sacks, cans, boxes, diperty of the purchaser.  by a using or consuming construction all tangible personal property pure rpose indicated below, unless other writing by the Department of Taxable Conly.	nal property purchased blished business, or in the Act provides also the rums or bags if the material contractor as defined the chased from the above twise specified on each cation. Check proper business and contractor as defined the contractor as defi	to tangible personal for future use by neidental or germaniat such tax shall not aterials are marketed in the Regulations and an amed supplier or the order, and that this pox below.
Product being sold and become property of the purchaser.  Name of Dealer Thomas Jones  Trading as Thomas Jones  Address 2200A Lakeview Dr. Powhatan Va. 23139  Number and Street or Rural Route City, Town or Post Office State Zip Code  Kind of business engaged in by dealer Auctions  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.  Owner		or part of an established business, o taxable leaseback. This sales and when lease payments charged to cus	or incidental or germane to such to use tax exemption is not applica stomers are not subject to the mot-	ousiness, or a simultar ble to long-term lease or vehicle sales and us	neous purchase and es of motor vehicles se tax.
Name of Dealer Inomas Jones  Account No. 10-V00404681F-001  Trading as Thomas Jones  Address 2200A Lakeview Dr. Powhatan Va. 23139  Number and Street or Rural Route City, Town or Post Office State Zip Code  Kind of business engaged in by dealer Auctions  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.  Owner	<u> </u>	Packaging materials such as contain product being sold and become property	ners, labels, sacks, cans, boxes, erty of the purchaser.	drums or bags that a	are marketed with a
Address 2200A Lakeview Dr. Powhatan Va. 23139  Number and Street or Rural Route City. Town or Post Office State Zip Code  Kind of business engaged in by dealer Auctions  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 About Owner			VirginiaAccount No.	10-V00404681F-0	01
Number and Street or Rural Route City. Town or Post Office State Zip Code  Kind of business engaged in by dealer Auctions  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 Amm Owner	Trading	as Thomas Jones		The Residence of the Control of the	
Kind of business engaged in by dealer Auctions 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.  Owner	Address	2200A Lakeview Dr.	Powhatan	Va.	23139
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 Abum Owner		Number and Street or Rural Route	City, Town or Post Office	State	Zip Code
and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.  By Owner	Kind of b	ousiness engaged in by dealer Auc	tions		
	and corre	hat I am authorized to sign this Certific ect, made in good faith, pursuant to the	e Virginia Retail Sales and Use Ta	best of my knowledge x Act.	and belief, it is true
	Зу СУ	Signature	Owner	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.