

**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.