

**PLEASE SELECT THE COMMONWEALTH OF VIRGINIA SALES AND USE TAX CERTIFICATE OF EXEMPTION FORM THAT CORRESPONDS WITH YOUR COMPANY'S EXEMPTION STATUS.**

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**If you do not see the form you need, please contact [uhffinance@ukrops.com](mailto:uhffinance@ukrops.com)**

**It's always a pleasure to serve you,**

**The Ukrop's Team**

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.

**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.

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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.

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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. 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 Mines, Minerals and Energy, for solar energy projects 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.
- 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.

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- 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.

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Name of Purchaser \_\_\_\_\_ Virginia Account No., 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.

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

For use by the Commonwealth of Virginia, a political subdivision
of the Commonwealth of Virginia, or the United States

To: \_\_\_\_\_ Date: \_\_\_\_\_
Name of Dealer

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 for use or consumption by this State, any political subdivision of this State, or the United States. This exemption does
not apply to sales or leases to privately owned financial and other privately owned corporations chartered by the United States.

The undersigned, for and on behalf of the governmental agency named below, hereby certifies that all tangible personal
property purchased or leased from the above dealer on and after this date will be for use or consumption by a governmental
agency, that each such purchase or lease will be supported by the required official purchase order, and that such tangible
personal property will be paid for out of public funds. Check the appropriate box below.

- 1. Tangible personal property for use or consumption by the Commonwealth of Virginia, including prepared meals,
catering, and other services related to the provision of food.
2. Tangible personal property for use or consumption by a political subdivision of the Commonwealth of Virginia,
including prepared meals, catering, and other services related to the provision of food.
3. Tangible personal property and taxable services for use or consumption by the United States.

Name of Governmental Agency

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

I certify 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

Information for dealer: A dealer is required to have on file only one Certificate of Exemption, properly executed by the
governmental agency buying or leasing tax exempt tangible personal property under this Certificate.