

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)

To: \_\_\_\_\_ Date \_\_\_\_\_
(Name of dealer)

(Number and street on rural route) (City, town, or post office) (State) (ZIP Code)

Virginia Code Section 58.1-609.2(1) provides that the Virginia retail sales and use tax shall not apply to 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, and all other tangible personal property, except for structural construction materials, necessary for use in agricultural production for market and sold to or purchased by a farmer to be affixed to real property owned or leased by a farmer; 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.

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.

(Signature of farmer) (Certificate of Registration Number, if any)

(Number and street on 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 on 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 who buys tax exempt tangible personal property for the purpose indicated hereon.

4. Certificate of Registration Number.—If the farmer has a sales or use tax registration with the Department of Taxation, the farmer must enter the Certificate of Registration Number in the space provided. However, if the farmer is not registered with the Department of Taxation for sales or use tax purposes, the farmer 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