

**Department of Taxation**

**Form ST-16**

(Rev. 9/05)

**COMMONWEALTH OF VIRGINIA  
SALES AND USE TAX CERTIFICATE OF EXEMPTION**

(For use by watermen who extract fish, bivalves, or  
crustaceans from waters for commercial purposes)

To: O'Reilly Automotive, Inc., DBA O'Reilly Auto Parts Date: \_\_\_\_\_  
(Name of Supplier)

P.O. Box 1156 Springfield, MO 65801  
(Number and Street or Rural Address) (City, Town or Post Office) (State & ZIP Code)

The Virginia Retail Sales and Use Tax Act provides that the sales and use tax shall not apply to machinery, tools, fishing boats including engines, repair and replacement parts therefor, fuel or supplies when sold to and purchased by watermen for use by them in extracting fish, bivalves, or crustaceans from waters for commercial purposes.

The undersigned waterman hereby certifies that all machinery, tools, fishing boats including engines, repair parts therefor or replacement thereof, fuel and supplies will be purchased or leased for use in extracting fish, bivalves, or crustaceans from waters for commercial purposes.

Name of Waterman \_\_\_\_\_

Trading as Name \_\_\_\_\_

Registration No., if any \_\_\_\_\_

Address \_\_\_\_\_  
(Number and Street or Rural Route) (City, Town or Post Office) (State and ZIP Code)

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: \_\_\_\_\_  
(Signature)

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.

**1. Information for commercial waterman - Items** purchased for personal, family, or home use or consumption are subject to the tax. THIS EXEMPTION DOES NOT APPLY TO THE PURCHASE OF VESSELS AND BOATS SUBJECT TO THE WATERCRAFT SALES AND USE TAX.

**2. Information for supplier-**A supplier is required to have on file only one Certificate of Exemption properly executed by the commercial waterman who buys tax exempt tangible personal property for the purpose indicated thereon.