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:	Samuel & Sons Passeme	Date:			
_	Name of Sup	Name of Supplier			
	983 Third Avenue	New York		NY	10022
	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. <u>Do not use to purchase cigarettes for resale</u>.
- 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 a	S			
Address	Number and Street or Rural Route	City, Town or Post Office	State	Zip Code
Kind of h	using an angle of the by dealer			

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.

Ву _____

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.