

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)

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.
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.
3. Packaging materials such as containers, labels, sacks, cans, boxes, drums or bags that are marketed with a product being sold
and become the property of the purchaser.

Name of Dealer _____ Certificate of Registration 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.

Form CT-10**Commonwealth of Virginia
Communications Sales and Use Tax Certificate of Exemption**

(For use by a purchaser who purchases communications services for resale, an Internet service provider, the Commonwealth of Virginia, any political subdivision of the Commonwealth, and the federal government and any agency or instrumentality of the federal government.)

The Virginia Communications Sales and Use Tax does not apply to (1) a purchaser who purchases communication services for resale; (2) a provider of Internet access service who purchases communications services to provide Internet access; and (3) purchases of communications services by the Commonwealth of Virginia, any political subdivision of the Commonwealth, and the federal government and any agency or instrumentality of the federal government.

Please check the proper box below to indicate the exemption claimed:

1. Purchases of communications services for resale.
2. Purchases of communications services to provide Internet access.
3. Purchases of communications services by the Commonwealth of Virginia, any political subdivision of the Commonwealth, and the federal government and any agency or instrumentality of the federal government.

To:

| | | |
|----------------------------------------|-------|-----|
| Provider's Name | | |
| Provider's Street Address or P. O. Box | | |
| City | State | ZIP |

Purchaser's Information

| | | |
|-----------------------------------------|---------------------------------------------------------------------------------|-----|
| Purchaser's Name | Virginia Communications Sales and Use Tax Certificate of Registration Number | |
| Trading As | | |
| Purchaser's Street Address or P. O. Box | | |
| City | State | ZIP |

The undersigned purchaser hereby certifies that the purchaser is exempt from the communications sales and use tax on communications services purchased from the above named provider on and after this date and that this certificate shall remain in effect until revoked in writing by the Department of Taxation.

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 Communications Sales and Use Tax Act.

By*: _____ Title: _____ Date: _____

* 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.

Information for the Provider - A provider is required to have on file only one Certificate of Exemption properly executed by the purchaser who is buying services under this Certificate.