

Form ST-20

Commonwealth Of Virginia Sales And Use Tax
Certificate Of Exemption

For Certain Public Service Corporations, Commercial Radio And Television Companies,
Motion Picture Theatres, Cable Television Systems, Certain Airlines, And Taxicab Operators

To:
Name of Dealer _____ Date _____

Address _____
Number and street, or rural route City, town, or post office State ZIP

The Virginia 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 6 below when purchased for the purposes specified.

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 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 sold or leased to a public service corporation engaged in business as a common carrier of
property or passengers by railway, for use or consumption by such common carrier directly in the rendition of its public
service.
2. Broadcasting equipment and parts and accessories thereto and towers used or to be used by commercial radio and
television companies, wired or land based wireless cable television systems, common carriers or video programmers
using an open video system or other video platform provided by telephone common carriers, or concerns which are
under the regulation and supervision of the Federal Communications Commission. (Tangible personal property used
directly in broadcasting by such companies and concerns.)
3. Copyright audio or video tapes, and films leased, rented or licensed for public exhibition at motion picture theatres or by
licensed radio and television stations.
Exception: This certificate cannot be accepted to exempt the lease, rental or licensing of copyright audio or video tapes,
and films for public exhibition to anyone other than motion picture theatres or licensed radio and television stations.
4. Broadcasting, amplification, transmission and distribution equipment and parts and accessories thereto and towers
used or to be used by wired or land based wireless cable television systems or open video systems or other video
systems provided by telephone common carriers which are under the regulation and supervision of the Federal
Communications Commission.
5. Tangible personal property sold or leased to an airline operating in intrastate, interstate or foreign commerce as a
common carrier providing scheduled air service on a continuing basis to one or more Virginia airports at least one day
per week, for use or consumption by such airline directly in the rendition of its common carrier service.
6. Parts, tires, meters and dispatch radios sold or leased to taxicab operators for use or consumption directly in the
rendition of their services.

Name of Purchaser _____ Certif. of Registration No., If Any _____

Trading As _____

Address _____
Number and street, or rural route City, town, or post office State ZIP

Kind Of Business Engaged In By Purchaser _____

I declare 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 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 a sole proprietorship, the proprietor must sign.

Information For Dealer — A dealer is required to have on file only one Certificate of Exemption properly executed by each
purchaser buying or leasing tax exempt tangible personal property under this Certificate.