Form ST-12

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

For use by the Commonwealth of Virginia, a political subdivision of the Commonwealth of Virginia, or the United States

To: _____ Date: _____
Name of Dealer

_____
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 for use or consumption by this State, any political subdivision of this State, or the United States. This exemption does not apply to sales or leases to privately owned financial and other privately owned corporations chartered by the United States.

The undersigned, for and on behalf of the governmental agency named below, hereby certifies that all tangible personal property purchased or leased from the above dealer on and after this date will be for use or consumption by a governmental agency, that each such purchase or lease will be supported by the required official purchase order, and that such tangible personal property will be paid for out of public funds. Check the appropriate box below.

☐ 1. Tangible personal property for use or consumption by the Commonwealth of Virginia, including prepared meals, catering, and other services related to the provision of food.

☐ 2. Tangible personal property for use or consumption by a political subdivision of the Commonwealth of Virginia, including prepared meals, catering, and other services related to the provision of food.

☐ 3. Tangible personal property and taxable services for use or consumption by the United States.

_____
Name of Governmental Agency

_____
Number and Street or Rural Route | City, Town, or Post Office | State | ZIP Code

I certify 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

Information for dealer: A dealer is required to have on file only one Certificate of Exemption, properly executed by the governmental agency buying or leasing tax exempt tangible personal property under this Certificate.

Va. Dept. of Taxation
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