## Form ST-14

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

This certificate of exemption is for use exclusively by an OUT-OF-STATE DEALER who purchases tangible personal property in Virginia for immediate transportation out of the Commonwealth of Virginia in his own vehicle for resale outside this state. This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

То:	Date:		
Name of Supplier			
Number and Street or Rural Route	City, Town or Post Office	State	Zip Code
I the undersigned out-of-state dealer hereby of me from the above named supplier are purchate vehicle for resale outside Virginia.			
Name of out-of-state dealer			
Trading as			· · · · · · · · · · · · · · · · · · ·
Address			
Number and Street or Rural Route	City, Town or Post Office	State	Zip Code
Name of state in which out-of-state dealer is li	censed or registered		
Virginia Account Number or Federal ID numbe	r		
Kind of business engaged in by out-of-state de	ealer		
I certify that I am authorized to sign this Certifi and correct,made in good faith, pursuant to the	•	of my knowledge and	belief, it is true
Signature	<u>-</u>	Title	

If the out-of-state 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 Virginia Supplier** - A separate Certificate of Exemption, properly executed by the out-of-state dealer, must be obtained from each out-of-state dealer by the Virginia supplier and attached to invoice covering each sale of items of tangible personal property to the out-of-state dealer for immediate transportation outside this state in the dealer's vehicle tor resale outside the state. This Certificate must not be accepted by the Virginia supplier unless proof of the registration or license number held by the out-of-state dealer is furnished to the Virginia supplier