

**FORM ST-10A****COMMONWEALTH OF VIRGINIA  
SALES AND USE CERTIFICATE OF EXEMPTION**To: \_\_\_\_\_ Date: \_\_\_\_\_  
Name of Supplier\_\_\_\_\_  
Number and Street or Rural Route City, Town or Post Office State Zip Code

The Virginia Retail Sale 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 4 below when purchased for the purposes set out in Items 1 through 4.

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 the order. Check proper box.

- ☐ 1. Catalogs, letters, brochures, reports, and similar printed materials, except administrative supplies, and the envelopes, containers and labels used for packing and mailing same, when stored for twelve months or less in this state and distributed for use outside the state. Items purchased must meet all these conditions to qualify for exemption. Exemption also applies to purchases of these items by any advertising businesses which meet all these conditions.
- ☐ 2. Tangible personal property delivered by seller in the seller's vehicle, by a common carrier, by a licensed contract carrier, or by an independent trucker hired by the seller to a factor or export agent for subsequent export to a foreign country.
- ☐ 3. Advertising supplements and other printed matter distributed with or as part of a publication issued daily, or regularly at average intervals not exceeding three months. Exemption also applies to purchases of these items by advertising businesses on and after July 1, 1995.
- ☐ 4. Advertising which is placed in newspapers, magazines, billboards, broadcasting and other media, including, without limitation, the providing of concept, writing, graphic design, mechanical art, photography and production supervision.

Name of Purchaser \_\_\_\_\_ Virginia Account No. \_\_\_\_\_

Trading as \_\_\_\_\_

Address \_\_\_\_\_  
Number and Street or Rural Route City, Town or Post Office State ZIP Code

Kind of business engaged in by Purchaser \_\_\_\_\_

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 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 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.