

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

**For use by handicapped persons for the purchase of special equipment for installation on a motor vehicle to enable them to operate the motor vehicle.**

To: \_\_\_\_\_ Date: \_\_\_\_\_  
(Name of Dealer)

\_\_\_\_\_  
(Number and Street or Rural Address) (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 special equipment installed on a motor vehicle when purchased by a handicapped person to enable such person to operate such motor vehicle.

I hereby certify that the special equipment purchased under this exemption certificate from the above named supplier will be installed on a motor vehicle to permit my operation of the motor vehicle.

I further certify that such special equipment is exempt from the Virginia sales and use tax, and that this Certificate of Exemption, to the best of my knowledge and belief, is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

Signature of Purchaser \_\_\_\_\_

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

**Information for supplier** - A supplier is required to have on file only one Certificate of Exemption properly executed by each purchaser buying or leasing tangible personal property under this Certificate.