

# Form ST-11A

# Commonwealth Of Virginia Sales And Use Tax Certificate Of Exemption

(For use by construction contractors and non-manufacturers when **purchasing** tangible personal property for the specific reason set forth below.)

To: Name of Supplier \_\_\_\_\_ Date \_\_\_\_\_

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

The undersigned purchaser hereby certifies that all tangible personal property purchased from the above named suppliers is exempt from sales and use taxation under Virginia Code §58.1-609 and are purchased for the exempt purpose or purposes indicated below. (Check proper box below.)

- 1.  Machinery or component parts thereof used directly in manufacturing, processing, refining, mining or conversion of products for sale or resale;  
 items used directly in the drilling or extraction, of natural gas or oil for sale or resale and in well area reclamation activities required by federal or state law;  
 tangible personal property used by a public service corporation engaged in business as a railway common carrier directly in the rendition of its public service;  
 broadcasting equipment and parts and accessories thereto and towers used by radio and television stations and cable television systems; and  
 tangible personal property purchased for use or consumption directly and exclusively in basic research or research and development in the experimental or laboratory sense. **Tangible property incorporated into real property is not exempt from the tax.**

\_\_\_\_\_  
Name of Manufacturer, Processor, Miner, Gas/Oil Driller, Railway Common Carrier, Commercial Radio or Television or Cable Television Company

Address \_\_\_\_\_ Completion Date \_\_\_\_\_

- 2. Tangible personal property incorporated into real property in another state or foreign country, which could be purchased free from the tax in such state or foreign country. **Equipment, tools, etc. used in the performance of the construction project are not exempt from the tax.**

Name of Owner of the Construction Project \_\_\_\_\_

Address \_\_\_\_\_ Completion Date \_\_\_\_\_

- 3. Tangible personal property, necessary for agricultural production, to be affixed to real property owned or leased by a farmer engaged in agricultural production for market. **Structural Construction materials are not exempt from the tax.**

Name of Farmer \_\_\_\_\_

Address \_\_\_\_\_ Completion Date \_\_\_\_\_

- 4. State certified pollution control equipment and facilities *used primarily* for the purpose of abating or preventing pollution of the atmosphere or the waters of the Commonwealth of Virginia for installation in or on the premises owned or leased by:

Name of Manufacturer or Non-Manufacturer \_\_\_\_\_

Address \_\_\_\_\_

Certifying Agency \_\_\_\_\_ Certification Date \_\_\_\_\_

Name of Project \_\_\_\_\_ Project Completion Date \_\_\_\_\_

Name of Purchaser \_\_\_\_\_ Trading Date \_\_\_\_\_

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

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 Code of Virginia.

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.

1. **Information to Purchaser:** This certificate of exemption can only be used to purchase tax exempt tangible personal property for this particular project, and it cannot be used after the completion date of this particular project.
2. **Information to Supplier:** A supplier is required to have on file for each project only one certificate of exemption properly executed by each purchaser **buying** tax exempt tangible personal property for the purpose indicated thereon.