

Form ST-14A

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

This Certificate of Exemption is for use exclusively by an OUT-OF-STATE dealer or broker who purchases livestock in Virginia for immediate transportation out of the Commonwealth of Virginia for *resale* outside Virginia.

To: _____ Date _____
(Name of Supplier)

_____, Virginia _____
(Number and Street or Rural Route) (City, Town or Post Office) (ZIP Code)

The undersigned out-of-state dealer or broker hereby certifies that the livestock purchased from the above named livestock dealer *on and after this date* are purchased for immediate transportation outside the Commonwealth of Virginia *for resale* only outside Virginia.

The undersigned out-of-state dealer or broker further certifies that he will immediately notify the Virginia livestock dealer when any livestock is purchased for any use other than for resale outside Virginia.

Name of Out-of-State Dealer _____

Trading As _____

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

Name of State in which Registration or
Out-of-State Dealer is Licensed _____ License Number _____

Name of Broker _____

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

I hereby certify that I am authorized to sign this Certificate of Exemption as an out-of-state dealer or as a broker representing the above out-of-state dealer 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.

(Signature) (Title)

If the out-of-state dealer or broker 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 the Virginia Livestock Dealer. A livestock dealer is required to have on file only *one* Certificate of Exemption properly executed by the out-of-state dealer or broker who purchases livestock for resale outside Virginia.