

**Form ST-24**

**Commonwealth Of Virginia Sales And Use Tax  
Certificate Of Exemption**

For use when purchasing the fabrication of foodstuffs

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

Address \_\_\_\_\_  
Number and street, or rural route City, town, or post office State ZIP

**The Virginia Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to the fabrication of animal meat, grains, vegetables or other foodstuffs when purchased for the purposes specified below.**

The undersigned purchaser hereby certifies that all fabrication of foodstuffs purchased from the above named supplier on and after this date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect until revoked in writing by either the purchaser or the Department of Taxation.

(Check proper box below.)

- 1. Fabrication of foodstuffs supplied by the purchaser for consumption by the purchaser or his family.
- 2. Fabrication of foodstuffs when the purchaser is an organization exempt from taxation under § 501 (c) (3) or (c) (4) of the Internal Revenue Code.
- 3. Fabrication of foodstuffs when the purchaser donates the foodstuffs to an organization exempt from taxation under § 501 (c) (3) or (c) (4) of the Internal Revenue Code.
- 4. Fabrication of foodstuffs for resale.

Name of Purchaser \_\_\_\_\_ Certificate Of Registration No., If For Resale \_\_\_\_\_

Trading As \_\_\_\_\_

Address \_\_\_\_\_  
Number and street, or rural route City, town, or post office State ZIP

I declare 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 a sole proprietorship, the proprietor must sign.

**Information For Dealer** — A dealer is required to have on file only one Certificate of Exemption properly executed by each purchaser buying tax exempt fabrication of foodstuffs under this Certificate.