Vermont Sales Tax Exemption Certificate
for

PURCHASES FOR RESALE AND BY EXEMPT ORGANIZATIONS

32 V.S.A. § 9701(5); § 9743(1)-(3)

Form S-3

To be filed with the ***SELLER,*** not with the VT Department of Taxes.

☐ Single Purchase - Enter Purchase Price $ _____

☐ Multiple Purchase (effective for subsequent purchases.)

BUYER

Buyer's Name		Federal ID Number
Trading as		
Address		
City	State	Zip
Buyer's Primary Business		

SELLER

Seller's Name REJUVENATION		
Address 2550 NW Nicolai Street		
City PORTLAND	State OR	Zip 97210

EXEMPTION CLAIMED

Description

Description of purchased articles:_____

_____

_____

Basis for Exemption

☐ For resale/wholesale. Vermont Sales & Use Tax Account Number: _____

☐ Purchase by 501(c)(3) organization which is religious, educational, or scientific.
Vermont Account Number: _____

☐ Direct payment by Federal or Vermont governmental unit

☐ Purchase by volunteer fire department, ambulance company, rescue squad (Registration is not required.)

I certify that I have read and complied with the instructions provided with respect to the use of this Exemption Certificate. I further certify that the above statements are true, complete, and correct, and that no material information has been omitted.

_____

Signature of Buyer or Authorized Agent | Title | Date

This form may be photocopied.

Instructions for Use of the Resale Certificate of Exemption (Form S-3)

(This exemption certificate <u>does not</u> apply to contractors)

This exemption certificate applies to the following:

- Purchase(s) of tangible personal property for the purpose of resale
- Purchase(s) by an organization which is religious, educational, or scientific and is designated as a 501(c)(3) by the Internal Revenue Service
- Purchase(s) by a Federal or Vermont governmental unit (direct payment)
- Purchase(s) by a volunteer fire department, ambulance company or rescue squad

This exemption certificate is not for use by contractors. Materials purchased for use in construction do not qualify as purchases for resale. Contractors are required to pay sales tax on tangible personal property incorporated into real estate.

Please note: Civic, social, recreational, and business league organizations are not 501(c)(3) organizations, and therefore cannot make exempt purchases.

Acceptance in "Good Faith"

A seller who accepts an exemption certificate in "good faith" is relieved of liability for collection or payment of the Vermont Sales and Use Tax otherwise due on tangible personal property covered by the certificate. Good faith depends upon a consideration of all the conditions surrounding the transaction. To receive an exemption in good faith, a seller is presumed to be familiar with the law and the regulations pertinent to the business in which the seller deals. In order for good faith to be established, all of the following conditions must be met:

a. **The buyer must present the certificate prior to or at the time of the purchase of the property.**
b. The certificate must contain no statement or entry which the seller knows, or has reason to know, is false or misleading.
c. The certificate is on an exemption form issued by the Vermont Department of Taxes or a form with substantially identical language.
d. The certificate must be dated and complete and in accordance with published instructions.
e. The Vermont Sales and Use Tax account number is provided on the certificate where applicable
f. The property to be purchased is of a type ordinarily used by the buyer for the purpose described on the certificate.

Improper Certificate/Lack of Certificate

Sales of tangible personal property subject to tax which are not supported by properly executed exemption certificates are taxable retail sales. **The burden of proof that the tax was not required to be collected is upon the *seller.***

Retention of Certificates by the Seller

Sellers must retain exemption certificates for at least three years from the date of the last sale covered by the certificate to document why tax was not collected from the buyer.

Multiple Purchase Exemption Certificates

If the buyer presents a "Multiple Purchase" exemption certificate to the seller, it may be used only when purchasing ***tangible personal property for use as indicated on this exemption certificate.*** F or each purchase covered by the exemption certificate, the sales slip or invoice must show the buyer's name and address sufficient to link the purchase to the exemption certificate on file.

Other types of exemption certificates that may be applicable are available on our website at: *<u>http://tax.vermont.gov.</u>* For questions regarding how these exemption certificates may be properly applied, please contact the Vermont Department of Taxes at (802) 828-2551, option #3.