

**COMMONWEALTH OF VIRGINIA**  
**SALES AND USE TAX CERTIFICATE OF EXEMPTION**  
**(For use by harvesters of forest products)**

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

\_\_\_\_\_  
 (Number and street or rural route)

\_\_\_\_\_  
 (City, town, or post office)

\_\_\_\_\_  
 (State)

\_\_\_\_\_  
 (ZIP Code)

Virginia Code Section 58.1-609.2(6) provides that the Virginia retail sales and use tax shall not apply to the purchase of machinery or tools and repair parts therefor or replacements thereof, fuel, power, energy or supplies used **DIRECTLY** in the harvesting of forest products for sale or for use as a component part of a product to be sold.

Beginning July 1, 1999, the tax shall not apply to purchases of machinery and tools for use by a harvester to (i) obtain access to the harvest site, (ii) remove timber or other forest products from the harvest site, (iii) load cut timber or other forest products onto highway vehicles for transportation to storage or processing facilities, and (iv) comply with environmental protection and safety requirements applicable to the harvesting of forest products.

The undersigned harvester hereby certifies that all machinery or tools and repair parts therefor or replacements thereof, fuel, power, energy or supplies will be purchased or leased for use in the harvesting of forest products for sale or for use as a component part of a product to be sold.

Name of harvester \_\_\_\_\_ Certificate of  
 Registration No., if any \_\_\_\_\_

Trading as \_\_\_\_\_

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

Kind of business engaged in by purchaser \_\_\_\_\_

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 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 an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.)

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

**RETAIN THIS DOCUMENT FOR YOUR RECORDS. DO NOT SEND TO THE TAX DEPARTMENT.**