

DEPARTMENT OF TAXES

109 STATE STREET

MONTPELIER, VERMONT 05609-1401

Business Tax Division

SALES AND USE TAX CERTIFICATE OF EXEMPTION

For use by taxpayers in Manufacturing, Mineral Extraction, Publishing, Book Making, Research and Development Establishments in Experimental or Laboratory Sense, but excluding Loggers:

Title 32, §9741(14), (15), (16), (24).

Supplier's Name \_\_\_\_\_

(Street) (City, Town) (State and Zip)

- Single Purchase Multiple Purchases

Description of purchased articles (include industrial lubricants and solvents)

The undersigned purchaser hereby certifies that all tangible personal property purchased or leased from the above named supplier, including materials, supplies, lubricants and solvents, is to be used for the purpose(s) indicated below, unless otherwise specified on each order and that this certificate, if a blanket certificate, shall remain in effect until revoked in writing by the Department or taxpayer.

- 1. Tangible personal property including solvents and lubricants, but excluding fuel and electricity, which becomes a component part of or is used or consumed or loses its identity in the manufacture of tangible personal property for sale.
2. Machinery and equipment for use or consumption directly and exclusively (meaning at least 96% of the time) in the manufacture of tangible personal property for sale.
3. Machinery and equipment for use or consumption directly and exclusively (meaning at least 96% of the time) in the extraction of mineral deposits.
4. Materials, machinery and equipment used directly and exclusively (meaning at least 96% of the time) in the entire printing and book making process and the entire publication process.
5. Packing, packaging or shipping materials for use in packing, packaging or shipping tangible personal property by a manufacturer or wholesale distributor. Retail grocers are not considered manufacturers or wholesale distributors. Carry bags and product wrappers are taxable.
6. Tangible personal property purchased for use or consumption directly and exclusively (meaning at least 96% of the time) in commercial, industrial or agricultural research or development in the experimental or laboratory sense.

Name of Purchaser: \_\_\_\_\_

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

(Street) (City, Town) (State and Zip)

Vermont Registration Certificate Number \_\_\_\_\_

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

I hereby 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, under Title 32.

By: \_\_\_\_\_ 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.)