Form ST-18

COMMONWEALTH OF VIRGINIA SALES AND USE TAX CERTIFICATE OF EXEMPTION

(For use by a farmer for purchase of tangible personal property for use in producing agricultural products for market, or medicine and drugs sold to a veterinarian and used in the manner described below. In order to be deemed a "farmer," a person must be engaged in the business of producing agricultural products for market.)

To:		Date		,	
(Name o	of Dealer)				
(Number and Street or Rural Route)	(City, Town, or Post Offi	ce)	(State)	(ZIP Code)	
Virginia Code Section 58.1-609.2(1) provides	that the Virginia retail sales and use tax	shall not apply to	: (Check appro	priate block)	
☐ Commercial feeds; seeds; plants; fertilize turkey poults; rabbits, quail; llamas; bees; agrivegetables; farm machinery; tangible person owned or leased by a farmer) necessary for agricultural supplies provided the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, rabbit, and worm farming for the same are so and fish, quail, and worm farming for the same are so and fish, quail, and worm farming for the same are so and fish, quail, and worm farming for the same are so and fish, quail, and worm farming for the same are so and fish, quail, and worm farming for the same are so and fish, quail, and worm farming	ricultural chemicals; fuel for drying or cunal property (except for structural constructural construction for marked to and purchased by farmers for use	ring crops; baler truction materials ket and sold to o	twine; contained to be affixed or purchased by	ers for fruits and to real property y a farmer; and	
☐ Medicines and drugs sold to a veterinaria of agricultural production animals or for resal					
☐ I, the undersigned farmer, hereby certify unless otherwise specified on each order, will from the Virginia retail sales and use tax. I furnished, that I am marketing agricultural produ and belief, is true and correct, made in good	be purchased exclusively for use in aguither certify that I am engaged in the licts produced by me, and that this Certif	ricultural producti business of prod icate of Exemptic	ion for market, ucing agricultu on, to the best o	and are exempt ral products for	
☐ I, the undersigned veterinarian, engaged that all purchases from the above named ver above, unless otherwise specified on each o and belief, is true and correct, made in good	ndor on and after this date, will be purd rder. I further certify that this Certificat	chased exclusivel e of Exemption, t	y for the purpo to the best of m	se indicated	
(Print Name of Farmer or Veterinarian)	(Signature of Farmer or Veterinarian)	(Certificate of Re	egistration Number,	if any)	
(Business Name)	(Tra	(Trading As Name)			
(Number and Street or Rural Route)	(City, Town, or Post Off	(City. Town. or Post Office)		(ZIP Code)	

- 1. **Information for farmer.**—This Certificate of Exemption applies only to the items of tangible personal property listed above when sold to a farmer for use in agricultural production for market. Items purchased by a farmer for personal, family or home use or consumption are subject to the tax. A farmer who is not engaged in the business of producing agricultural products for market cannot claim the agricultural exemption.
- 2. **Information for contractor.**—This Certificate of Exemption may not be used by a contractor. Any contractor who purchases tangible personal property (except structural construction materials) necessary for agricultural production for market to be affixed to real property owned or leased by a farmer should contact the Department of Taxation to obtain the proper exemption certificate.
- 3. **Information for dealer.**—A dealer is required to have on file only one Certificate of Exemption properly executed by the farmer or veterinarian who buys tax exempt tangible personal property for the purpose indicated hereon.
- 4. **Certificate of Registration Number.**—If the farmer or veterinarian has a sales or use tax registration with the Department of Taxation, the farmer or veterinarian must enter the Certificate of Registration Number in the space provided. However, if the farmer or veterinarian is *not* registered with the Department of Taxation for sales or use tax purposes, the farmer or veterinarian may still use this Certificate of Exemption and should enter "NONE" in the space provided.

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