Vermont Sales Tax Exemption Certificate
for

PURCHASES FOR RESALE, BY EXEMPT ORGANIZATIONS, AND BY DIRECT PAY PERMIT

32 V.S.A. § 9701(5); § 9743(1)-(3); § 9745

Form S-3

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

☐ Single Purchase - Enter Purchase Price $ _____

☒ Multiple Purchase (effective for subsequent purchases.)

BUYER

Buyer's Name		Federal ID Number
Trading as		Telephone Number
Address		
City	State	ZIP Code
Buyer's Primary Business		

SELLER

Seller's Name		
Claussen's Enterprise dba Claussen's Florist, Greenhouse& Perennial Farm		
Address		
187 Main Street Rte 2A		
City	State	ZIP Code
Colchester	VT	05446

EXEMPTION CLAIMED

DESCRIPTION. Description of purchased articles

Live plants for Resale

BASIS FOR EXEMPTION

☒ For resale/wholesale . . . . . Vermont Sales & Use Tax Account Number: SUT- __ __ __ __ __ __ __ __

☐ Purchase by 501(c)(3) organization . . . . . Vermont Account Number: _____

☐ Direct payment by federal or Vermont governmental unit

☐ Direct Pay Permit . . . . . Permit #: _____

☐ Purchases by 501(c)5 organization presenting fairs, field days, or festivals. . . . Events: _____

. . . . . Dates: _____

. . . . . Vermont Sales & Use Tax Account Number: _____

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

SIGNATURE

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.

FORM S-3 Instructions
Vermont Sales Tax Exemption Certificate for Purchases for Resale, by Exempt Organizations, and by Direct Pay Permit

This exemption certificate *does not* apply to contractors.

General Information

Please print in BLUE or BLACK ink only.

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 designated as a 501(c)(3) by the Internal Revenue Service, or agricultural organizations qualified for exempt status under § 501(c)(5) when presenting agricultural fairs, field days, or festivals
- Purchase(s) by a Federal or Vermont governmental unit (direct payment)
- Purchase(s) using a Direct Pay Permit
- Purchase(s) by a volunteer fire department, ambulance company, or rescue squad

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

Accepting an Exemption Certificate in "Good Faith"

The buyer must present to the seller an accurate and properly executed exemption certificate for the exempted sale. The responsibility is on the seller to determine if the buyer is submitting the exemption certificate in "good faith." This requires the seller to be familiar with Vermont Sales and Use Tax law and regulations, including exemptions, that apply to the seller's business. If the buyer provides a certificate that is not valid, i.e., the item purchased does not qualify for the exemption, this is not in good faith and the seller should not accept the certificate. When the seller accepts the certificate in good faith, the seller is not liable for collecting and remitting Vermont Sales Tax.

An exemption certificate is received at the time of sale in good faith when all of the following conditions are met:

- The certificate contains no statement or entry which the seller knows, or has reason to know, is false or misleading.
- The certification is on an exemption form issued by the Vermont Department of Taxes or a form with substantially identical language.
- The certificate is signed, dated and complete (all applicable sections and fields completed).
- The property purchased is of a type ordinarily used for the stated purpose, or the exempt use is explained.

Burden of Proof

The burden of proof is on the seller to demonstrate the certificate was taken in good faith. If the seller cannot provide an exemption certificate showing that the sale was exempt, the Department will seek to collect tax from the seller. If, however, the seller can prove the buyer's claim for the exemption was false, the Department will seek to collect the tax from the buyer.

Obtaining the Exemption Certificate

The seller must obtain an exemption certificate from the buyer either prior to or at the time of the sale. If the certificate is not available at the time of sale, the seller has 90 days after the sale to obtain a fully executed certificate, accepted in good faith.

Retaining the Exemption Certificate

Sellers must retain exemption certificates for at least three years from the date of the last sale covered by the certificate to document why the 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.*** For 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 tax.vermont.gov/business-and-corp/nonprofit-and-exempt-organizations/exemption-certificates/**. For questions regarding how these exemption certificates may be properly applied, please contact the Vermont Department of Taxes at (802) 828-2551.**