Form CT-10

Commonwealth of Virginia Communications Sales and Use Tax Certificate of Exemption

(For use by a purchaser who purchases communications services for resale, an Internet service provider, the Commonwealth of Virginia, any political subdivision of the Commonwealth, and the federal government and any agency or instrumentality of the federal government.)

The Virginia Communications Sales and Use Tax does not apply to (1) a purchaser who purchases communication services for resale; (2) a provider of Internet access service who purchases communications services to provide Internet access; and (3) purchases of communications services by the Commonwealth of Virginia, any political subdivision of the Commonwealth, and the federal government and any agency or instrumentality of the federal government.

Please	e check the proper box below to i	ndicate the exemption daimed:			
□ 1.	Purchases of communications services for resale.				
□ 2.	Purchases of communications services to provide Internet access.				
□ 3.	Purchases of communications of the Commonwealth, and the government.	services by the Commonwealt e federal government and any a			
То:					
Provider's	Name				
Provider's	Street Address or P. O. Box				
City			State	ZIP	
Purcha	aser's Information				
Purchaser's Name				Virginia Communications Sales and Use Tax Certificate of Registration Number	
Trading As	S				
Purchaser	r's Street Address or P. O. Box				
City			State	ZIP	
use ta	ndersigned purchaser hereby ce x on communications services pu ertificate shall remain in effect unt	urchased from the above named	provider on and	after this date and that	
	y that I am authorized to sign this ue and correct, made in good faith				
By*:		Title:		_ Date:	
* If the F	Purchaser is a corporation, an officer of the co	rporation or other person authorized to sign	on behalf of the corpora	ation must sign; if a partnership,	

Information for the Provider - A provider is required to have on file only one Certificate of Exemption properly

executed by the purchaser who is buying services under this Certificate.

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