

Customer #

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

Empty box for Customer #

(For use by a Virginia dealer who purchases tangible personal property for resale, or for lease or rental, or who purchases materials or containers to package tangible personal property for sale)

To: Delta Apparel Date
(Name of supplier)

2750 Premiere Parkway, Suite 100 Duluth GA 30097
(Number and street or rural route) (City, town, or post office) (State) (ZIP Code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia Sales and use tax shall not apply to tangible personal property purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by a person for taxable lease or rental as an established business or part of an established business, or incidental or germane to such business, including a simultaneous purchase and taxable leaseback. The Act provides also that such tax shall not apply to packaging materials such as containers, labels, sacks, cans, boxes, drums or bags if the materials are marketed with a product being sold and become the property of the purchaser.

This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier on and after this date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect until revoked in writing by the Department of Taxation. (Check proper box below.)

- 1. Tangible personal property for RESALE only.
2. Tangible personal property for future use by a person for taxable LEASE OR RENTAL as an established business, or part of an established business, or incidental or germane to such business, or a simultaneous purchase and taxable leaseback.
3. Packaging materials such as containers, labels, sacks, cans, boxes, drums or bags that are marketed with a product being sold and become the property of the purchaser.

Name of Dealer Certificate of Registration No.

Trading as

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

Kind of business engaged in by dealer

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 dealer 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 supplier—A supplier is required to have on file only one Certificate of Exemption properly executed by the dealer who buys tax exempt tangible personal property for the purpose indicated hereon.

FORM ST-11

COMMONWEALTH OF VIRGINIA

SALES AND USE CERTIFICATE OF EXEMPTION

TO: Delta Apparel

Date:

2750 Premiere Parkway, Suite 100

Duluth

Georgia

30097

(Number and Street or Rural Route)

City, Town, or Post Office

(ZIP code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to the kinds and classes of tangible personal property shown in Items 1 through 10 below when purchased for the purposes specified.

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

The undersigned purchaser hereby certifies that all tangible personal property purchased or leased from the above named supplier on and after this date will be purchased or leased for the purpose or purposes indicated below, unless otherwise specified on each order, and that this certificate shall remain in effect until revoked in writing by the Department of Taxation.

(Check proper box below.)

- 1. Industrial materials for future manufacturing, processing, refining, or conversion into articles of tangible personal property for resale where such industrial materials either enter into the production or become a component part of the finished product; industrial materials that are coated upon or impregnated into the product at any stage of its manufacture, processing, refining, or conversion for resale.
2. Machinery or tools or repair parts therefor or replacements, thereof, equipment, fuel, power, energy, or supplies, used directly in manufacturing, processing, refining, mining or converting products for sale or resale.
3. Items used directly in the drilling, extraction or processing of natural gas or oil for sale or resale and in well area reclamation activities required by state or federal law.
4. Agricultural commodities or seafood purchased for the purpose of acquiring raw products for use or consumption in the process of preparing, finishing, or manufacturing such agricultural or seafood commodity for the retail consumer trade.
5. Tangible personal property purchased for use or consumption directly and exclusively in basic research in the experimental or laboratory sense or research and development in the experimental or laboratory sense.
6. Certified pollution control equipment and facilities, used PRIMARILY for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth.
7. Certified pollution control equipment and facilities as defined in Section 58.1-3660 and which in accordance with such Section, has been certified by the Department of Mines, Minerals and Energy for coal, oil and gas production, including gas, natural gas and coalbed methane gas.
8. Materials, containers, labels, sacks, cans, boxes, drums or bags for packaging tangible personal property for shipment or sale, whether returnable or non-returnable.
9. Equipment, materials or supplies used directly in the production of a publication (for sale or free distribution) issued at regular intervals not exceeding three months.
10. High speed electrostatic duplicators, or other duplicators, which have a printing capacity of 4,000 impressions or more per hour when purchased or leased by persons primarily engaged in the printing or photocopying of products for sale or resale.

Name of Purchaser Certificate of Registration No., if any

Trading as

Address Virginia

(Number and Street or Rural Route)

(City, Town or Post Office)

(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 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.)