

**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 check the proper box below to indicate the exemption claimed:

1. Purchases of communications services for resale.
2. Purchases of communications services to provide Internet access.
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.

**To:**

Provider's Name		
Provider's Street Address or P. O. Box		
City	State	ZIP

**Purchaser's Information**

Purchaser's Name	Virginia Communications Sales and Use Tax Certificate of Registration Number
Trading As	
Purchaser's Street Address or P. O. Box	
City	State ZIP

The undersigned purchaser hereby certifies that the purchaser is exempt from the communications sales and use tax on communications services purchased from the above named provider on and after this date and that this certificate shall remain in effect until revoked in writing by the Department of Taxation.

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 Communications Sales and Use Tax Act.

By\*: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

\* 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.

*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.