## COMMONWEALTH OF VIRGINIA SALES AND USE TAX CERTIFICATE OF EXEMPTION

For use by production companies, program producers, radio, television and cable TV companies, and other entities engaged in the production and creation of exempt audiovisual works and the licensing, distributing, and broadcasting of the same

| To             | Date   |  |                                  |                  |  |
|----------------|--|--|----------------------------------|------------------|--|
|                | Name of Dealer   |  |                                  |                  |  |
|                | Number and Street or Rural Route   | City, Town, or Post Office   | State                            | Zip Code         |  |
| <br>The \      | /irginia Retail Sales and Use Tax Act prov   | vides that the Virginia sales and use tax  | shall not apply to the           | e following:     |  |
| i)             | the transferee or user acquires or has   | ransfer, or use of any audio or video tape<br>s acquired the work for the purpose of<br>g the work or using or incorporating the | licensing, distributing          | g, broadcasting, |  |
| ii)            | The provision of production services or fabrication in connection with the production of any such portion of suc audiovisual work, including, but not limited to, scriptwriting, photography, sound, musical composition, special effects, animation, adaptation, dubbing, mixing, editing, cutting and prevision of production facilities or equipment  |  |                                  |                  |  |
| iii)           | The transfer or use of tangible personal property, including, but not limited to, scripts, musical scores, storyboards artwork, film, tapes and other media, incidental to the performance of such service or fabrication. Howeve audiovisual works and incidental tangible personal property described in clauses i) and iii) shall be subject to ta as otherwise provided in this chapter to the extent of the value of their tangible components prior to their use in the production of any audiovisual work and prior to their enhancement by any production service; and |  |                                  |                  |  |
| iv)            | Equipment and parts and accessories thereto used or to be used in the production of such audiovisual works.  |  |                                  |                  |  |
| suppl<br>works | undersigned purchaser hereby certifies the ier on and after this date will be purchast and the licensing, distribution, broadcast eneral public.   | sed or leased for the purpose of produ   | ucing or creating exe            | mpt audiovisual  |  |
| Name           | e of Purchaser   |  | Virginia Account<br>No. (if any) |                  |  |
|                | ng As  |  |                                  |                  |  |
| Addre          |  |  |                                  |                  |  |
|                | Number and Street or Rural Route   | City, Town, or Post Office   | State                            | Zip Code         |  |
| Ву             |  |  |                                  |                  |  |
| , _            | Signature  |  | Title                            |                  |  |

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