

# Vermont Sales Tax Exemption Certificate

## Flow Chart Questionnaire

**Am I exempt from the 6% Vermont sales tax for Agricultural purposes?**

Do I file a **Schedule F** annually with my federal tax return?

**No**

**YES**

Will I use this item **96%** of the time for direct production of agricultural products that are for sale?

**No**

**YES**

I have completed a S3-A form for tax exemption on this purchase and understand that I am liable for the Vermont Sales Tax if the state finds the exemption to be incorrect. The Tax Department will seek tax from me, the buyer, not from Champlain Valley Equipment.

**No**

**YES**

**This purchase is exempt from Vermont Sales Tax.**