



Vermont Meals Tax Exemption Certificate  
for

**PURCHASES OF MEALS FOR RESALE**

32 V.S.A. § 9202(10)(D)(iii)

**Form  
M-3**

To be filed with the **SELLER**, not with the Vermont Department of Taxes.

Single Purchase - Enter Purchase Price \$

Multiple Purchase (effective for subsequent purchases)

**BUYER**

Buyer's Name		Federal ID or Social Security Number	
Trading as		Telephone Number	
Address			
City	State	ZIP Code	
Buyer's Primary Business			

**SELLER**

Seller's Name			
Address			
City	State	ZIP Code	

**EXEMPTION CLAIMED**

<b>DESCRIPTION.</b> Description of purchased meals
<b>BASIS FOR EXEMPTION</b> For resale . . . . . Buyer's Vermont Meals and Rooms Tax Account Number: _____

**SIGNATURE**

I certify that I have read and complied with the instructions provided with respect to the use of this Exemption Certificate. I further certify that the above statements are true, complete, and correct, and that no material information has been omitted.



Signature of Buyer or Authorized Agent

Title

Date

# FORM M-3 Instructions

## Vermont Meals Tax Exemption Certificate for Purchases of Meals for Resale

### General Information

Please print in **BLUE** or **BLACK** ink only.

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This exemption certificate applies to purchases of meals for the purpose of resale. A buyer intending to resell meals may purchase meals without paying meals tax to the seller.

Once the buyer resells the meals, it must collect and remit meals tax to the Department of Taxes.

The buyer must present to the seller an accurate and properly executed exemption certificate for the exempted sale. The responsibility is on the seller to verify that the buyer will resell the meals. If the seller accepts an exemption certificate with no reasonable expectation that the meals will be resold, the seller will be responsible for the meals tax not collected from the buyer.

The exemption certificate must be received at the time of sale and must be signed, dated, and complete (all sections and fields completed).

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#### Retention of Certificates by the Seller

Sellers must retain exemption certificates for at least three years from the date of the last sale covered by the certificate to document why tax was not collected from the buyer.

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#### Questions

For questions about this exemption certificate, contact the Vermont Department of Taxes by:

**Phone:** (802) 828-2551

**Email:** [tax.business@vermont.gov](mailto:tax.business@vermont.gov)