Vermont Sales Tax Exemption Certificate for

Purchases of Toothbrushes, Floss and Similar Items of Nominal Value to be Given to Patients for Treatment

Form S-3T

32 V.S.A. §9741(2)

Single Purchase - Enter Purchase Price \$			
BUYER			
Name of Dental Practice			SSN or FEIN
Address			Telephone Number
City		State	ZIP Code
			ı
SELLER			
Seller's Name			SSN or FEIN
Address			Telephone Number
City		State	ZIP Code
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ITEMS PURCHASED			
Description of items other than toothbrushes and dental floss of nominal value.	toothbrusl given by treatment is certifyin by a denti	nes, floss dentists . In clain ng that th st or hyg	is restricted to the purchase of s, and similar items of nominal value and hygienists to patients during ming the exemption, the purchaser ne items purchased will be provided gienist to patients free of charge. No ms is allowed under this exemption.
	toothbrusl given by treatment is certifyin by a denti	nes, floss dentists . In clain ng that th st or hyg	s, and similar items of nominal value and hygienists to patients during ming the exemption, the purchaser he items purchased will be provided gienist to patients free of charge. No
	toothbrusl given by treatment is certifyin by a denti resale of t	nes, floss dentists . In clain ng that the st or hyg hese iter	s, and similar items of nominal value and hygienists to patients during ming the exemption, the purchaser ne items purchased will be provided gienist to patients free of charge. No ms is allowed under this exemption.

The completed certificate should be given to the seller who must retain it for at least three years after any exempted sale.

FORM S-3T Instructions

Vermont Sales Tax Exemption Certificate for Purchases of Toothbrushes, Floss and Similar Items of Nominal Value to be Given to Patients for Treatment

General Information

Please print in BLUE or BLACK ink only.

This certificate is used to document the exemption from Vermont sales tax provided by 32 V.S.A. § 9741(2) for toothbrushes, floss, and similar items of nominal value given by dentists and hygienists to patients during treatment. The law provides that these are supplies used in treatment to alleviate human suffering or to correct, in whole or part, human physical disabilities.

Accepting an Exemption Certificate in "Good Faith"

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 determine if the buyer is submitting the exemption certificate in "good faith." This requires the seller to be familiar with Vermont Sales and Use Tax law and regulations, including exemptions, that apply to the seller's business. If the buyer provides a certificate that is not valid, i.e., the item purchased does not qualify for the exemption, this is not in good faith and the seller should not accept the certificate. When the seller accepts the certificate in good faith, the seller is not liable for collecting and remitting Vermont Sales Tax.

An exemption certificate is received at the time of sale in good faith when all of the following conditions are met:

- The certificate contains no statement or entry which the seller knows, or has reason to know, is false or misleading.
- The certification is on an exemption form issued by the Vermont Department of Taxes or a form with substantially identical language.
- The certificate is signed, dated and complete (all applicable sections and fields completed).
- The property purchased is of a type ordinarily used for the stated purpose, or the exempt use is explained.

Burden of Proof

The burden of proof is on the seller to demonstrate the certificate was taken in good faith. If the seller cannot provide an exemption certificate showing that the sale was exempt, the Department will seek to collect tax from the seller. If, however, the seller can prove the buyer's claim for the exemption was false, the Department will seek to collect the tax from the buyer.

Obtaining the Exemption Certificate

The seller must obtain an exemption certificate from the buyer either prior to or at the time of the sale. If the certificate is not available at the time of sale, the seller has 90 days after the sale to obtain a fully executed certificate, accepted in good faith.

Retaining the Exemption Certificate

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

Other types of exemption certificates that may be applicable are available on our website at tax.vermont.gov/business-and-corp/nonprofit-and-exempt-organizations/exemption-certificates/. For questions regarding how these exemption certificates may be properly applied, please contact the Vermont Department of Taxes at (802) 828-2551.