



Vermont Sales Tax Exemption Certificate  
for

**REGISTRABLE MOTOR VEHICLES  
OTHER THAN CARS AND TRUCKS**

32 V.S.A. § 9741(12)

**Form  
S-3V**

**BUYER**

Buyer's Name		SSN or FEIN
Address		Telephone Number
City	State	ZIP Code

**SELLER**

Seller's Name		
Address		
City	State	ZIP Code

**ITEM PURCHASED**

Make	Date of Sale
Model	Sales Price
Vehicle ID Number	Trade-In Allowance
Description	Net Sales Price

**SIGNATURE**

I certify the above vehicle will be registered with the Vermont Department of Motor Vehicles. Purchase and Use Tax under 32 V.S.A., Chapter 219, will be paid at the time of registration. Therefore, this purchase is exempt from Sales Tax.



Signature of Buyer or Authorized Agent

Title

Date

**This form must be completed in duplicate for every sale on which no Purchase and Use tax or Sales tax is charged.** The seller must retain one copy and send the other to:

Vermont Department of Taxes  
PO Box 547  
Montpelier, VT 05601-0547

# FORM S-3V Instructions

## Vermont Sales Tax Exemption Certificate for Registrable Motor Vehicles Other Than Cars and Trucks

### General Information

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

**This form need not be completed if the dealer collects the Sales Tax or Purchase and Use Tax.**

A motor vehicle is subject to either Purchase and Use tax (32 V.S.A., Chapter 219) or the Sales and Use tax (32 V.S.A., Chapter 233).

#### Purchase and Use Tax

If the vehicle will be registered with the Vermont Department of Motor Vehicles, Purchase and Use tax is due. The tax is payable to the Department of Motor Vehicles at the time of registration. Registration of the vehicle exempts the transaction from sales tax.

#### Sales and Use Tax

When the vehicle will not be registered with the Vermont Department of Motor Vehicles by the dealer, sales tax should be collected by the seller unless this certificate is completed. If the buyer registers the vehicle within three (3) years from date of purchase, any sales tax paid is refundable to the buyer.

#### Exemption Certificate

This exemption certificate must be filled out by any buyer of a motor vehicle who intends to register the vehicle with the Vermont Department of Motor Vehicles within 90 days. This exemption certificate covers all motor vehicles that are registrable by the Department of Motor Vehicles **except cars and trucks**. It includes, but is not limited to, all-terrain vehicles, motorcycles, heavy equipment (backhoes, ditch diggers), tractors, and trailers pulled by a motor vehicle.

#### Buyer's Responsibility

The buyer certifies intention to register the motor vehicle with the Vermont Department of Motor Vehicles as a true statement. If the vehicle remains unregistered for at least 90 days, the buyer is liable for the Sales and Use tax.

#### Seller's Responsibility

The seller must collect Purchase and Use tax or Sales and Use tax on sales of motor vehicles unless this exemption certificate is completed and retained.

#### 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.

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### **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.

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### **Retaining the Exemption Certificate**

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

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**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/](http://tax.vermont.gov/business-and-corp/nonprofit-and-exempt-organizations/exemption-certificates/).**

Form S-3A may apply for agricultural machinery and equipment, including vehicles, used predominantly (75% or more), for eligible agricultural purposes.

See [tax.vermont.gov/business-and-corp/sales-and-use-tax/exemptions/agricultural-equipment](http://tax.vermont.gov/business-and-corp/sales-and-use-tax/exemptions/agricultural-equipment).

**For questions regarding how these exemption certificates may be properly applied, please contact the Vermont Department of Taxes at (802) 828-2551.**

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### **Sending Copies**

The seller must send copies of completed Forms S-3V to the Vermont Department of Taxes each quarter. Mail copies to:

Vermont Department of Taxes  
PO Box 547  
Montpelier, VT 05601-0547