



Vermont Sales Tax Exemption Certificate
for

**Forestry and Wood Products Machinery,
Equipment, and Repair Parts**

32 V.S.A. § 9741(51)

**Form
S-3W**

Note for the **BUYER**: The buyer must read and follow all instructions on page 3 prior to completing and signing.
The buyer must file the certificate with the **seller**, not the Department of Taxes.

Note for the **SELLER**: The seller must retain an exemption certificate for every exempt transaction.

Purchases of machinery and equipment listed in the instructions do not require a certificate. However, some sellers may find it useful for their records. Purchases of repair parts for exempt machinery or equipment do require a certificate. There should be a certificate for each specific type of exempt machinery or equipment for which you are purchasing parts. An exemption certificate that is accepted in good faith by the seller relieves the seller of liability for tax due. More information on multiple purchases and "good faith" can be found in the instructions on page 3 of this form.

BUYER

Buyer's Name	Business Name (if applicable)	SSN or FEIN
Address		Telephone Number
City	State	ZIP Code

SELLER

Seller's Name		
Address		
City	State	ZIP Code

FORESTRY MACHINERY & EQUIPMENT PARTS

NOTE: You must complete a certificate for parts for each type of machinery or equipment.

This exemption is only available for parts if they are used in exempt machinery or equipment.

Type of Machinery or Equipment	Serial Number (if applicable)	Date
List the types of parts you will be purchasing		

MULTIPLE PURCHASES Check this box if you anticipate multiple purchases of parts for the exempt machinery or equipment listed in this section. You do not have to submit a new exemption certificate for future purchases. However, the purchase of parts for different exempt machinery or equipment requires a separate exemption certificate.

The exemption certificate must be renewed every three years.

(continued on next page)

FORM S-3W Instructions

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General Information

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

For more information on how the exemption should be applied, please see the Department of Taxes fact sheet titled "Vermont Sales and Use Tax Exemption for Forestry Equipment and Parts" available on the Department's website at www.tax.vermont.gov.

Forestry Machinery and Equipment Parts

This certificate is used to document exemption from Vermont Sales Tax for parts used to repair the machinery and equipment eligible for the forestry exemption. Only parts to be used on one of the exempt types of machinery and equipment are eligible for the exemption.

List of Exempt Forestry Machinery and Equipment

Beginning July 1, 2017, the following machinery and equipment are exempt from sales tax. No certificate is required unless a seller wishes to have it for their records. **Please note:** even if you intend to use a piece of machinery or equipment in your forestry operation, it is only exempt if it is on this list. The following types of machinery and equipment are exempt from sales tax:

- Skidders with grapple and cable
- Feller bunchers
- Cut-to-length processors
- Forwarders
- Delimbers
- Loader slashers
- Log loaders
- Whole-tree chippers
- Stationary screening systems
- Firewood processors, elevators, and screens

If an item does not fall into one of the listed categories, then it is subject to sales tax.

Obtaining the 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 Certificate

Sellers must retain exemption certificates and instructions 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.
