

**VIRGINIA DEPARTMENT OF TAXATION
REQUEST FOR SALES AND USE TAX EXEMPTION**

Instructions: Sections A, B, C and D must be completed by all organizations seeking an exemption under the Educational (§ 58.1-609.4), Medical-related (§ 58.1-609.7), Civic and Community Service (§ 58.1-609.8), Cultural (§ 58.1-609.9), or Miscellaneous (§ 58.1-609.10) categories. If necessary, attach supplemental information to completely answer any question. If you have any questions, please contact the Department of Taxation at (804) 377-3712.

PLEASE PRINT OR TYPE THIS APPLICATION

SECTION A: BUSINESS / ORGANIZATION NAME AND ADDRESS

1. Enter the Legal Business/Organization Name: _____

2. Enter the Physical Address: (the actual physical location of the business/organization)

Street _____

City _____ State _____ ZIP _____

3. Enter the name and mailing address of a contact person:

Name _____ Phone _____

Title _____

Street _____

City _____ State _____ ZIP _____

***Optional: Please print your electronic mail address and/or fax number, if available:

4. Enter the name of the city or county of the business/organization's physical address:

5. Enter the Federal Employer Identification Number (FEIN): _____

6. If registered for other Virginia taxes, enter the Virginia account number and taxes registered for:

Account Number _____ Tax Types _____

Please report address changes to the Department of Taxation. Mail changes to the address appearing on Page 4.

SECTION B: EXEMPTION INFORMATION

The requested exemption is applicable only to purchases of tangible personal property by the organization. This is in accordance with Code of Virginia § 30-19.05.

- Please indicate the dollar amount, excluding sales tax, of the taxpayer's purchases of tangible personal property over the last three (3) years. Estimates are acceptable. (Exclude goods for **resale**, motor vehicles and fuel, services, salaries, insurance, utilities, postage/shipping, rent/mortgage payments, depreciation, and interest charges).

Year / Period	Annual Purchases Subject to Sales and Use Tax

Please note: if the information is not available for the years shown, please indicate time periods for which this information is available and provide available information. You can include necessary brief clarifications, such as fiscal year end dates, etc.

- Do you expect purchases to change significantly in the future from what they have been in the recent past?
YES _____ NO _____

If yes, please provide your good faith numeric estimate of such purchases. Remember, this is just your best numeric estimate, your actual future purchases may turn out to be significantly different.

Year / Period	Annual Purchases Subject to Sales and Use Tax

You can include necessary brief clarifications, such as fiscal year end dates, etc.

- To your knowledge, are there other organizations that perform a similar function requesting or receiving this exemption? YES _____ NO _____ DON'T KNOW _____

If YES, please list the names of the similar organizations.

- Please list other states that allow a similar exemption.

- Do you qualify for other direct or indirect federal, state, or local government grants, subsidies, or appropriations? YES _____ NO _____ DON'T KNOW _____

If YES, please list the source, amount, and time period for the assistance received.

SOURCE/ TYPE OF FUNDING	AMOUNT	DATE RECEIVED

- Please check the state and local taxes to which you are currently subject.
Corporation/Individual Income _____ SCC Gross Receipts _____ Local Property _____ Local Business License: _____
List other state and local taxes you are subject to.

- Are there other criteria, circumstances, or factors, including external statutory, constitutional, or judicial mandates that should be considered when evaluating this exemption request?

SECTION C: BUSINESS / ORGANIZATION STRUCTURE

YOU MUST ATTACH THE RULING OR OTHER DOCUMENTATION FROM THE INTERNAL REVENUE SERVICE TO INDICATE THAT THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER § 501 (c) OF THE INTERNAL REVENUE CODE.

1. Describe the charitable purpose(s) for which the business/organization is organized and operated. Include the charitable functions, organization's activities, and services provided to Virginia citizens. Attach the Articles of Incorporation, Mission Statement, Statement of Purpose or any other appropriate documentation.

2. Is more than 40 percent of the business/organization's gross annual revenue, using generally accepted accounting principles, spent on general administration, including salaries, and fundraising?

YES ____ NO ____

(Attach a financial statement or other proof to verify the 40 percent cost.)

3. List the address, if different from the physical address, where the business/organization's financial records are available for public inspection.

4. List the salaries, including ALL benefits, for the five employees of the business/organization that receive the highest compensation. You do not have to provide the names of the employees.

A. _____

B. _____

C. _____

D. _____

E. _____

5. Is the business/organization's gross annual revenue \$250,000 or greater? YES ____ NO ____
If YES, you MUST attach the most recent financial audit that was performed by an independent Certified Public Accountant.

6. Is the business/organization subject to Chapter 5 (§ 57-48 *et seq.*) of Title 57 of the Code of Virginia, relating to solicitation of contributions? YES ____ NO ____

If YES, provide proof of compliance with this chapter. Proof of compliance shall be documentation, which reflects registration with the Virginia Department of Agriculture and Consumer Services. Charitable organizations that intend to solicit contributions within the Commonwealth may be required to register. Please call 804-371-0392 for information.

7. Does the organization have a volunteer Board of Directors? YES ____ NO ____

If YES, list the names and addresses of the Directors below.

NAME

ADDRESS

SECTION D: SIGNATURES:

This form must be completed with all required documentation attached, and timely filed in accordance with Code of Virginia § 30-19.05.

***WAIVER:** The information provided in this request for Sales and Use Tax exemption shall NOT be subject to the secrecy of information provisions of Code of Virginia § 30-28.18 or 58.1-3, or any other secrecy of information provisions thereof, and shall become a part of the public legislative record. However, this information may not be used for any purpose other than as part of the legislative record.*

Signature of Delegate/Senator Sponsoring Exemption

Date

Print name of Delegate/Senator Sponsoring Exemption

The undersigned certifies that this organization's financial records are true, accurate, and complete.

Organization's Authorized Representative*
* Required only if exemption applies to one nonprofit organization

Date

MAILING INFORMATION: Send completed form with attachments or change of address to:

**Virginia Department of Taxation
Office of Customer Services
Non-Profit Exemption Team
600 East Main Street
Richmond, Virginia 23219**

Or

**Virginia Department of Taxation
Office of Customer Services
Non-Profit Exemption Team
Post Office Box 546
Richmond, Virginia 23218-0546**