Virginia Department of Taxation
Form NPO - Retail Sales and Use Tax Exemption Application

- **Please read instructions carefully before completing this form.** For assistance call (804) 371-4023
- Completed form can be mailed or faxed to: **Virginia Department of Taxation**
  Nonprofit Exemption Unit
  Post Office Box 27125
  Richmond, VA 23261-7125
  FAX Number: (804) 786-2645

Section I- Part 1: Reason for Submitting Form

Please check the appropriate box that applies to your request. *See page 1of the instructions.*

☐ New Exemption Application   ☐ Renewal Application

Part 2 - Internal Revenue Service - Exempt Designation

If your organization is exempt from federal income tax under sections 501(c)(3) or (c)(4), please check the appropriate box. Please attach a mission statement if your gross revenue is less than $5,000. *See page 1 part 2 of the instructions.*

☐ 501(c)(3)   ☐ 501(c)(4)

Section II - Business Information

1. Enter Legal Name of the Organization: _____

2. Enter organization's Federal Employer Identification Number (FEIN): _____

3. Enter physical address of the organization. *See page 1 of the instructions*.

   Street _____

   City _____ State _____ Zip Code _____

4. Enter address if different from the physical address, where the financial records of the organization are available for public inspection (certificate will be mailed to the physical address provided). *See page 1 of the instructions*.

   _____
   _____

5. Enter name and mailing address of a contact person for the organization. *See page 1 of the instructions*.

   Name _____ Telephone Number _____

   Title _____

   Street _____

   City _____ State _____ Zip Code _____

   FAX Number _____ E-mail address_____

6. Check the box that best describes the primary purpose of the organization (choose only one). *See page 2 of the instructions*.

   ☐ Civic and Community Service   ☐ Educational

   ☐ Church   ☐ Medical

   ☐ Cultural   ☐ Other

Section III – Nonprofit Church

7. If you are a church applying for a retail sales and use tax exemption, check only one box below.
    See page 2 of the instructions.

    ☐   **Option 1 -**Form ST-13A – **Stop here.**   You have completed the process for applying for the ST-13A self-issued exemption certificate. Your organization will not be assigned a tax-exempt number. If applying online, you may download your ST-13A Exemption Certificate now. If completing a paper application, please mail to the department for processing. Your exemption certificate will be mailed to the physical address provided once approved by the department.

    ☐   **Option 2 -** Tax-Exempt Number – Proceed to Section V– Financial Information.

Section IV – Exempt from Collecting Sales Tax or Exempt on Purchases of Taxable Services

    If your organization is exempt from collecting the sales tax or was exempted from paying sales tax on taxable services as of June 30, 2003, complete Part I or Part II below as it applies to your organization. *See page 2 of the instructions.*

8. **Part I**: If your organization was granted an exemption from collecting the sales and use tax by the Department or it falls within the same class of an organization exempt from collecting sales and use tax on June 30, 2003, check the box below that best describes your purpose. If no, proceed to Part II of question 8. *See pages 5-6 of the instructions before making a selection.*

    Part II: If your organization was granted an exemption from paying sales tax on taxable services as of June 30, 2003, select the box for "Exempt on Taxable Services". If no, select "Other" and proceed to Section V - Financial Information. *See pages 5-6 of the instructions before making a selection.*

    You may only select one box in this section

    ☐ Cancer Organizations

    ☐ Cardiovascular Organizations

    ☐ Diabetes Organizations

    ☐ Food Banks

    ☐ Lung Organizations

    ☐ Noncommercial Educational Telecommunications Entity

    ☐ Nonsectarian Youth Organizations

    ☐ Nutrition Programs

    ☐ Physical Education Programs

    ☐ Provide Food Packages at Reduced Prices

    ☐ School Fundraising For Elementary or Secondary Schools (Parent Teacher Association)

    ☐ Services for the blind, deaf, hearing impaired, drug abuse programs, and musically talented children of Virginia

    ☐ Supports Public Libraries

    ☐ Taxable Service Exemption

    ☐ Training and Education in Law Enforcement

    ☐ Virginia Federation of Humane Societies

    ☐ Volunteer Fire Department and Rescue Squads

    ☐ Volunteer Medical Service Organizations

    ☐ Youth Symphony Orchestras

    ☐ Other

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9. Enter the total dollar amount of the organization's annual gross revenue (AGR), fundraising expenses, and administrative cost for the previous year. If you are a new organization and have no financial information at this time, enter zero(s) in the applicable fields. *If the annual gross revenue is less than $5,000, you must attach a copy of the organizations mission statement or statement of purpose.* S*ee pages 2-3 of the instructions.*

a) Enter organization's total annual gross revenue for the previous year. _____

b) Enter organization's total fundraising expenses incurred for the previous year. _____

c) Enter organization's total administrative cost for the previous year. _____

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10. **Rctv'K:** Enter the total dollar amount of taxable purchases to be made in Virginia for the next year, the current year, and the total taxable purchases made in the preceding year. Do not include the sales tax. Estimates are acceptable. *See page 3 of the instructions.*

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4236''	
4235''	
4234''	

Rctv'KK: Enter the total dollar amount of tangible personal property to be <u>sold</u> in Virginia for the next year, the current year, and the total of tangible personal property sold in preceding year. Do not include the sales tax. Estimates are acceptable. Failure to provide this information shall be the basis for the Department to refuse to exempt your organization. *See page 3 of the instructions.*

Cppwcn'Ucngu'Uwdlgev'vq'Ucngu'cpf 'Wug'Vcz''

(*Complete only if you are exempt from collecting the sales and use tax on items sold in Virginia*).

4236''	
4235''	
4234''	

Gpvgt '|gtqu'kh'pqv'gzgo rv0'

11. Are you required to file a federal Form 990, 990-EZ, 990-PF, or 990-N with the IRS? *See page 3 of the instructions.*

'[GU   **'ÞQ'''**

If <u>yes</u>, you must attach a copy of the form. If <u>no</u>, please provide the names, titles, addresses and telephone numbers of only two members of the Board of Directors.

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'' VKVNG:àaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa''	**'' VKVNG:àaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa''**
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'' EKV[:àaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa''	**'' EKV[:àaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa''**
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12. Has your organization registered with the Virginia Department Agriculture and Consumer Services (VDACS), Office of Charitable and Regulatory Services to solicit contributions in Virginia? *See pages 3-4 of the instructions*.

☐ **YES** ☐ **NO**

NOTE: Before TAX can approve your exemption application, you must contact VDACS to verify if your organization has met the registration requirements. If VDACS determines that your organization is not required to register, check NO. If your organization is required to register, check YES and provide proof of registration from VDACS. Contact VDACS at (804) 786-1343.

Section VII - Signature
I declare that this organization's financial information is true, accurate, and complete.

_____ Date _____
Authorized Representative

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

Virginia Department of Taxation
Office of Customer Services
Nonprofit Exemption Unit
Post Office Box 27125
Richmond, Virginia 23261-7125
Telephone Number (804) 371-4023
Fax: 804-786-2645

CHECKLIST

Please make sure <u>all</u> questions are answered and that the following documents are included with the application, if required:

- ✓ **501(c)(3) or 501(c)(4) - IRS Determination Letter**
- ✓ **Mission Statement or Statement of Purpose**
- ✓ **Proof of registration for Virginia Solicitation of Contributions Law**
- ✓ **Federal Form 990, 990-EZ, 990-PF, 990-N, or substitute form**
- ✓ **Independent Financial Audit or Review from an Independent Certified Public Accountant**
- ✓ **Estimate of Total Taxable Purchases in Virginia (estimates are acceptable)**
- ✓ **Authorized Representative's Signature**

NOTE: Incomplete applications will not be processed