

**Virginia Department of Taxation**  
**Form NPO – Retail Sales and Use Tax Exemption Instructions**

Register on-line at <https://www.npo.tax.virginia.gov>

- Please read instructions carefully before completing this form.
- Please print or type and provide the information requested on all lines that apply to your organization.
- For assistance call (804) 371-4023.

**Mail or FAX application to:**  
Virginia Department of Taxation  
Nonprofit Exemption Unit  
Post Office Box 27125  
Richmond, Virginia 23261-7125  
FAX Number - (804) 786-2645

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**Instructions**

Complete this application if you are a nonprofit organization or nonprofit church applying for a retail sales and use tax exemption. For more information on exemption requirements, see Code of Virginia Section 58.1- 609.11 or visit our website at [www.tax.virginia.gov/nonprofit](http://www.tax.virginia.gov/nonprofit). See checklist of requirements on page 4 of the instructions.

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**Section I - Part 1 - Reason for Submitting Form**

Check the box to indicate the reason for submitting this form:

- New Exemption Application** - Select if you are applying for a retail sales and use tax exemption for the first time.
- Renew Exemption Application** - Select if you currently have an exemption that is due to expire or has expired.

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**Part 2 - Internal Revenue Service - Exempt Designation**

Check the tax-exempt status that applies to your organization.

- 501(c)(3) or  501(c)(4)

An organization requesting a sales and use tax exemption must be exempt under Sections 501(c) (3) or (c) (4) of the Internal Revenue Code (IRC) or has gross receipts less than \$5,000 and organized for one of the purposes under Sections 501(c) (3) or (c) (4). If your organization has a letter of exemption from the IRS, please submit a copy along with your application. **For information on how to apply for federal tax-exempt status, contact the IRS at (877) 829-5500 or visit their website at [www.irs.gov/eo](http://www.irs.gov/eo).**

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**Section II - Business Information**

- Question 1.** Enter the full legal name of the organization.
- Question 2.** Enter the Federal Employer Identification Number (FEIN) for your organization. **Do not enter the dash if applying online. You must have a Fein to apply.** Visit the IRS website at [www.irs.gov](http://www.irs.gov) to apply.
- Question 3.** Enter the street address of the organization’s physical location. Your exemption certificate and all other correspondence will be mailed to the physical address provided.
- Question 4.** Enter the street address where the organization’s financial records are available for public inspection if different from the physical address.
- Question 5.** Enter the name, title, address, daytime telephone number, FAX number, and e-mail address of the contact person for your organization. This must be a knowledgeable person in your

organization whom the Department may contact for information about your organization. This individual will be listed as the authorized representative on the exemption certificate.

**Question 6.** Check the box that best describes the purpose for which your organization was created. If you are a church proceed to the next question, if not skip to question 8.

- |  |                                      |                                  |
|--|--------------------------------------|----------------------------------|
| <input type="checkbox"/> Civic and Community Service | <input type="checkbox"/> Cultural    | <input type="checkbox"/> Medical |
| <input type="checkbox"/> Church                      | <input type="checkbox"/> Educational | <input type="checkbox"/> Other   |

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**Section III - Nonprofit Church**

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**Question 7. Legislation provides two options for nonprofit churches requesting a retail sales and use tax exemption. Select only one box below.**

- Option 1 - Form ST-13A** - Churches using the self-issued exemption certificate are entitled to the sales and use tax exemption under the law, as it existed on June 30, 2003 (see Code of Virginia Section 58.1-609.10(16)). Churches selecting this option are limited on its purchases of tangible personal property. Title 23 of the Virginia Administrative Code (VAC) 10-210-310 provides an illustrative listing of taxable and exempt purchases for nonprofit churches. Your organization will not be assigned a tax-exempt number with this option.

*\*Stop here if you select this option. You are now ready to download your certificate if applying online. If completing a paper application, please mail to the department and your exemption certificate will be mailed to you once approved.*

- Option 2 -Tax-Exempt Number** - Nonprofit churches can apply to the department for a tax-exempt number and enjoy a broader exemption. Nonprofit churches applying for this option must meet all of the exemption requirements under Code of Virginia 58.1-609.11. If this box is checked, proceed to Section V – Financial Information.

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**Section IV - Exempt from Collecting Sales Tax or Exempt on the Purchases of Taxable Services**

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**Question 8.**

**Part I**

Complete this question **only** if you were granted an exemption from collecting the sales and use tax by the department or fall within the same class of any entity exempt from collecting sales and use tax on June 30, 2003, or the entity is organized exclusively to foster and sponsor, and promote physical education, athletic programs, and contest for youths in the Commonwealth. If the answer is no, proceed to Part II. Your organization may still qualify for an exemption on purchases of tangible personal property even if you do not meet the sales exemption criteria. See pages 5-6 for a list of classifications that are currently exempt from collecting the sales tax. The organization must meet all the criteria as stated in the organization classification selected.

**Part II**

Check the appropriate box below if you were granted an exemption from paying sales tax on taxable services as of June 30, 2003. If you fall into this category, select the box for “Exempt on Taxable Services”. If no, select “Other” and proceed to Section V – Financial Information.

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**Section V - Financial Information**

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**Question 9.** If you are a new organization and have no financial information at this time, enter zero(s) in the applicable fields.

- (a). **Previous Year’s Annual Gross Revenue (AGR):** Enter revenue received from all sources during the organization’s annual accounting period before subtracting any costs or expenses. See federal Form 990, or 990-EZ, enter the amount as reported to the IRS. If the

previous year annual gross revenue is less than \$5,000, you must provide a copy of the organization's mission statement or statement of purpose.

**NOTE:** Nonprofit organizations with gross annual revenue of at least \$750,000 in the previous year are required to provide a financial review performed by an independent certified public accountant. The Department may require an organization with gross annual revenue of at least \$1 million in the previous year to provide a financial audit performed by an independent certified public accountant in lieu of a financial review.

- (b). **Previous Year's Total Fundraising:** Enter fundraising expenses incurred in soliciting contributions, gifts and grants. Fundraising expenses should include all allocable overhead costs incurred in: (1) publicizing and conducting fundraising campaigns; (2) soliciting bequests and grants from foundations or other organizations, or government grants; (3) participating in federated fundraising campaigns; (4) preparing and distributing fundraising manuals, instructions, and other materials; (5) salaries; and (6) conducting special events that generate contributions. If filed federal Form 990, or 990-EZ, enter the amount as reported to the IRS.
- (c) **Previous Year's General Administrative Cost:** Enter administrative expenses incurred for overall function and management, rather than for its direct conduct of fundraising activities or program services. Overall management includes the salaries and expenses of the chief officer of the organization and that officer's staff. If part of their time is spent directly supervising program services and fundraising activities, their salaries and expenses should be allocated among those functions. If filed federal Form 990 or 990-EZ, enter the amount as reported to the IRS.

**NOTE:** If not required to file federal Form 990 or 990-EZ, you may need to use other financial documents to provide this information.

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## **Section VI - Estimate of Tangible Personal Property Purchased and Sold in Virginia**

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Definition of Tangible Personal Property (TPP) – is any items that can be seen, weighed, measured, felt, or touched, or is in any other manner perceptible to the senses. Examples of tangible personal property include, supplies, furniture, office equipment, or any items purchased for use or consumption by the organization.

### **Question 10.**

**Part 1** Enter the dollar amount of the total taxable purchases of TPP in the next year, the current year and the taxable purchases made in the preceding year by the organization. Do not include the sales tax. Enter zero if no purchases will be made or were made by the organization. Exclude goods for resale, motor vehicles and fuel, services, salaries, insurance, utilities, postage/shipping, rent/mortgage payments, depreciation, and interest charges. Estimates are acceptable.

**Part 2** Enter the dollar amount of the total taxable sales of TPP sold in the next year, the current year and the taxable sales made in the preceding year by the organization. Enter zero if the organization made no sales for the period. Exclude goods for resale, motor vehicles and fuel, services, salaries, insurance, utilities, postage/shipping, rent/mortgage payments, depreciation, and interest charges. Estimates are acceptable.

**Question 11. Federal Form 990, 990-EZ, 990-PF or 990-N Requirement:** Check the appropriate box if you are required to file a federal Form 990, 990-EZ, 990-PF, or 990-N. If you are required to file federal Form 990, 990-EZ, 990-PF, or 990-N, submit a copy with your application. If you are not required to file, you must provide the names, titles, addresses and telephone numbers of only two members from the organization’s Board of Directors. **NOTE:** Check “YES” even if you have not filed your return.

**Question 12 Virginia Solicitation of Contributions Law:** Virginia Department of Agriculture and Consumer Services (VDACS), Office of Charitable and Regulatory Services is responsible for the administration of the Virginia Solicitation of Contributions Law, which requires any charitable organization soliciting in Virginia for charitable donations to register with their office. If you intend to solicit contributions in Virginia and have registered with VDACS, check “Yes”. If you have not registered, please contact their office for registration information. If you do not intend to solicit contributions in Virginia, check NO and there is no requirement to register. For additional information contact VDACS at (804) 786-1343.

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**Section VII - Signature**

**This section must be completed.**

Read the statement and complete the section if you are authorized to sign the application. If not, have the application signed and dated by an authorized person. Unsigned applications will not be processed.

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**CHECKLIST**

Please make sure all 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**

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**MAILING INFORMATION**

**Virginia Department of Taxation  
Office of Customer Services  
Nonprofit Exemption Unit  
Post Office Box 27125  
Richmond, Virginia 23261-7125**

## **Organization Classification**

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Below is a list of organization classifications that were exempt from collecting the sales tax or exempt on the purchases of taxable services as of June 30, 2003. Review each classification below to determine if you qualify for an expanded exemption. Your organization **must** provide all the services as indicated in the classification selected.

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**Please select only one if your organization qualifies for an expanded exemption.**

### **1. Cancer Organizations**

Organized exclusively for the purpose of eliminating cancer as a major health problem by preventing cancer, saving lives from cancer, and diminishing suffering from cancer through research, education and service.

### **2. Cardiovascular Organizations**

Organized and operated exclusively for the purposes of providing education, training, certification in emergency cardiac care, research, and other related services to reduce disability and death from cardiovascular diseases and stroke.

### **3. Diabetes Organizations**

Organized and operated exclusively for the purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training.

### **4. Food Banks**

Food bank or organization organized exclusively for the distribution of foods to infants, the ill, or the needy; the exemptions shall apply to each transaction in the chain of commerce from manufacture to final disposition, provided that such food bank or organization is not conducted for profit.

### **5. Lung Organizations**

Organized and operated exclusively for the purpose of eliminating all lung disease, including asthma, emphysema, lung cancer and pneumonia, through medical research, public education focusing on disease prevention and education, patient education including information on coping with lung disease, smoking and air pollution prevention, and professional education and training.

### **6. Noncommercial Educational Telecommunications Entity**

Nonprofit organized to encourage the growth and development of public radio and television broadcasting, including the use of such media for instructional, educational, and cultural purposes.

### **7. Nonsectarian Youth Organizations (e.g., Boys and Girls Scouts)**

Nonsectarian youth organization, which is organized for the purposes of the character development and citizenship training of its members using the methods now in common, use by Girl Scout or Boy Scout organizations in Virginia.

### **8. Nutrition Programs**

Nonprofit nutrition programs for the elderly qualifying under 42 U.S.C. § 3030e through 42 U.S.C. § 3030g, as amended, as administered by the Virginia Department for the Aging, and the food and food products sold under such programs to elderly persons and the food and food products sold by such program participants to disabled or handicapped persons under the age of sixty.

### **9. Physical Education Programs**

Nonprofit charitable organization which is organized exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths in the Commonwealth.

### **10. Provide Food Packages At Reduced Prices**

Organized for the purpose of providing food packages at a reduced price through host organizations (i.e., churches, community centers, senior centers, medical centers, Head Start programs) to individuals who agree to perform community service.

### **11. School Fundraising For Elementary or Secondary Schools (e.g., Parent Teacher Association)**

A nonprofit elementary or secondary school, or Parent Teacher Association or other group associated with a nonprofit elementary or secondary school for use in fund-raising activities, the net proceeds (gross receipts less direct expenses) of which are contributed directly to the school or used to purchase certified school equipment, and certified school equipment purchased by such groups for contribution directly to the school. For the purposes of this subdivision, "certified school equipment," means equipment for which the Parent Teacher Association or other group has received certification from the school that it will accept as a donation of equipment. The certification provided by the school shall be in accordance with regulations promulgated by the Tax Commissioner. Notwithstanding the other provisions of this subdivision, the tax shall not apply to the sale of class rings, school photographs, and other fund-raising programs from which a nonprofit elementary or secondary school receives a commission or the net proceeds after the payment of vendors and other direct expenses.

**12. Services provided to:** (1) the blind or visually impaired or for programs devoted to the prevention of the loss of eyesight; (2) the deaf or hearing impaired; drug abusers and for drug awareness programs; (3) diabetics and diabetes detection; and (4) cultural and educational opportunities for the musical talented boys and girls of the Commonwealth, for use in fund-raising activities, provided the net proceeds (gross receipts less expense) from such sales are contributed directly to or used to fund the charitable purposes for which the organization is organized (**e. g., Lions Club**).

### **13. Supports Public Libraries**

Organized exclusively for the purpose of providing support to public libraries.

### **14. Taxable Service Exemption**

Certain nonprofit organizations exempt from paying sales tax on taxable services as of June 30, 2003, may continue to make purchases of taxable services exempt of the tax (e.g., Junior Achievement organizations, Skills USA-Vica, Inc., Future Business Leaders of America). **This applies only to those organizations that held a valid exemption for taxable services as of June 30, 2003.**

### **15. Training and Education In Law Enforcement**

Exclusively provides either training and education of any type or duration for employees of governmental law-enforcement and corrections agencies or education of the public in citizen cooperation with public authorities in crime prevention and solution, provided such foundation is nonprofit.

### **16. Virginia Federation of Humane Societies**

Virginia Federation of Humane Societies or any chartered, nonprofit organization incorporated under the laws of this Commonwealth and organized for the purpose of preventing cruelty to animals and promoting humane care of animals, when such property is used for the operation of such organizations or the construction or maintenance of animal shelters.

### **17. Volunteer Fire Department and Rescue Squads**

Volunteer fire departments or volunteer rescue squads, an auxiliary or junior organization of such department or squad not conducted for profit; a nonprofit association of which the regular membership is composed of such volunteer fire departments or volunteer rescue squads. The organizations shall be exempt on construction materials incorporated into realty when sold to and used by such organization, rather than a contractor, in construction, maintenance, or repair of any property of such organization.

### **18. Volunteer Medical Service Organizations**

Provide reconstructive surgery and related health care to indigent children and young adults in developing countries and the United States.

### **19. Youth Symphony Orchestras**

Organized exclusively to foster, promote and increase the musical knowledge, appreciation, experience and performing ability of young people and of the general public, by establishing, maintaining and operating one or more youth symphony orchestras in the Commonwealth.