

Virginia Department of Taxation Sales and Use Tax Exemption Application for Nonprofit Organizations

- Please read instructions carefully before completing this form. For assistance call (804) 371-4023
- For Faster Service register online @ www.tax.virginia.gov/npo
- Please allow 30 days for processing
- Virginia law provides a retail sales and use tax exemption to organizations exempt under Internal Revenue Code 501(c)(3), (c)(4), or (c)(19)

Completed form can be faxed to (804) 786-2645 or mailed to:

**Virginia Department of Taxation
Nonprofit Exemption Unit
Post Office Box 715
Richmond, VA 23218-0715**

Section I: Reason for Submitting Form

Please select the appropriate box that applies to your request. **See instructions.**

- New Exemption Application Renewal Application

Section II: Business Information

Legal Name of Organization		Federal employer identification number (FEIN)	
Physical address (<i>number and street</i>)	City	State	ZIP code
Address where financial records are available for public inspection (If different from physical address)	City	State	ZIP code
Contact Person's Name		Contact Person's Title	
Mailing address	City	State	ZIP code
Email address of person to be contacted		Contact Person's Telephone Number ()	
Organization's Website		Contact Person's Fax Number ()	

Select the box that **best** describes the primary purpose of the organization (choose only one)

See instructions.

- Civic and Community Service Church Cultural Organization
 Educational Organization Medical Organization

Section III: Nonprofit Church

If the organization is a church and is applying for a retail sales and use tax exemption, select only one option below.

See instructions.

Option 1- Form ST-13A: **Stop here.** Please visit www.tax.virginia.gov to download the ST-13A self-issued exemption certificate. The organization will not be assigned a tax-exempt number.

Option 2- Tax Exempt Number: Proceed to Section V: Financial Information. **You must provide a year-end financial statement if applying for Option 2.**

Section IV: Exemption Type

Select the box if you are exempt from collecting the sales tax on sales made by the organization, exempt from paying sales and use tax on taxable services or you are a Veterans Service organization. **See instructions before making a selection.**

Organization Classifications – Make only one selection from the list below.

- Cancer Organizations
- Cardiovascular Organizations
- Diabetes Organizations
- Exempt Taxable Services
- Food Bank Organizations
- Fundraising activities for elementary or secondary schools, parent teacher associations or other groups associated with a nonprofit elementary or secondary school
- Lung Organizations
- Noncommercial Educational Telecommunications Entity
- Nonsectarian Youth Organizations (e.g. Boys and Girls Scouts)
- Nutrition Programs
- Physical Education Programs
- Provide Food Packages at Reduced Prices
- Services for the blind, deaf, hearing impaired, drug abuse programs, **or** musically talented children of Virginia (Lions Clubs)
- Supports Public Libraries
- Training and Education in Law Enforcement
- Veterans Service Organizations
- Virginia Federation of Humane Societies
- Volunteer Fire Department and Rescue Squads
- Volunteer Medical Service Organizations
- Youth Symphony Orchestras
- Other – If your organization does not meet any of the above choose this option

Section V: Financial Information

Enter the total dollar amount of the organization’s annual gross revenue (AGR), fundraising expenses, and administrative expenses 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 organization’s mission statement or statement of purpose. See 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 expenses for the previous year. \$ _____

Section VI: Total Purchases Made in Virginia

Does the organization intend to make purchases in Virginia? **See instructions.**
Please select one:

- YES NO

- a) If yes, enter an estimate of the dollar amount of Virginia purchases made in the preceding year and those made or to be made in the current year in the boxes below. If no purchases were made in a region enter “zero.” If your organization has no plans to make purchases in Virginia, enter “zero” in all the boxes below and proceed to 10(b). Do not include the sales tax when calculating your purchase amounts.

Virginia Regions	Total Purchases Made In 2023	Total Purchases Made In 2024
Northern Virginia Region: Alexandria City, Arlington County, Fairfax City, Fairfax County, Falls Church City, Loudon County, Manassas City, Manassas Park City, Prince William County		
Hampton Roads Region: Chesapeake City, Franklin City, Hampton City, Isle of Wight County, James City County, Newport News City, Norfolk City, Poquoson City, Portsmouth City, Southampton County, Suffolk City, Virginia Beach City, Williamsburg City, York County		
Elsewhere throughout Virginia		

NOTE: Failure to provide this information may result in the denial of the exemption request.

- b) If no, please provide a brief explanation why the organization is requesting an exemption but has no plans to make purchases in Virginia.

Section VII: Filing Requirement

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

- YES** **NO**

- a) If yes, enter the due date of the **most recent filed return (MM/DD/YYYY)** _____ Provide a complete copy of the current federal form filed by the organization. If you are newly organized and you have not filed your federal form, enter the date the form is due.
- b) If no, submit a copy of the organization's prior year-end financial statement and provide the names, addresses and telephone numbers of two members of the Board of Directors.

1. NAME: _____ TITLE: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
PHONE NUMBER: _____ EMAIL ADDRESS: _____

2. NAME: _____ TITLE: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
PHONE NUMBER: _____ EMAIL ADDRESS: _____

Section VIII: Solicitation Laws

Will the organization solicit contributions or donations in Virginia? **See instructions.**

- YES** **NO**

- a) If yes, you must provide proof of registration from the Virginia Department of Agriculture and Consumer Services. If you have any questions, **call (804) 786-1343.**
- b) If no, there is no additional information is required.

Section IV: Signature

Certification: I declare that this organization's financial information is true, accurate, and complete.

_____ Date _____

Authorized Representative

CHECKLIST OF REQUIREMENTS

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

- ✓ 501(c)(3), 501(c)(4) or 501(c)(19) - IRS Determination Letter
- ✓ Mission Statement or Statement of Purpose for organizations with Annual Gross Revenue less than \$5,000
- ✓ New organizations must submit a signed budget with the anticipated revenues and expenses for the current year
- ✓ Proof of registration for Virginia Solicitation of Contributions Law
- ✓ Complete copy of Federal Form 990, 990EZ, 990PF, or 990-N e-Postcard
- ✓ Organizations that file the 990-N e-Postcard must provide an income and expense statement for the most recently completed year, signed by an officer of the organization certifying that the submitted information is valid.
- ✓ Financial Review prepared by an independent Certified Public Accountant if AGR is greater than \$750,000
- ✓ Financial Audit prepared by an independent Certified Public Accountant if AGR is greater than \$1 million
- ✓ Yearend Financial Statement for nonprofit churches with AGR less than \$750,000
- ✓ Total Taxable Purchases Made in Virginia (estimates are acceptable)
- ✓ Authorized Representative's Signature

NOTE: Please allow 30 days for processing
Incomplete applications will not be processed

(01/2024)