

Attention: GW Departments

Re: Sales Tax Exempt Purchases in Virginia

Please read the following instructions and explanations carefully:

In order to claim an exemption from sales tax on purchases in VA, a copy of the Retail Sales and Use Tax Certificate of Exemption, as attached below, must be presented to the vendor at the time of purchase.

In addition, payment for the item and/or services must be made using university funds (ex. GW check or GW p-card). If payment is made using a personal credit card or check, you will have to pay sales tax on the item and/or services, even if later you will be reimbursed by the university.

The VA certificate of exemption applies to the purchase of tangible personal property, as well as to purchases of meals, prepared food and catering. It does not apply to hotel sales tax, occupancy tax, or taxable services.

Note that GW sales tax exemptions cannot be used for personal purchases.

If you have any questions or concerns regarding VA sales tax exemption, please feel free to reach us at 571-553-8313 or email at [tax@gwu.edu](mailto:tax@gwu.edu).

Sincerely,

GW Tax Department



Commonwealth of Virginia  
 Department of Taxation  
[www.tax.virginia.gov/nonprofit](http://www.tax.virginia.gov/nonprofit)

**Retail Sales and Use Tax Certificate of Exemption**

The George Washington University  
 45155 Research Place  
 c/o Tax Department ,Suite 260  
 Ashburn, VA 20147

Issued Date: 02/07/2022  
 Expiration Date: 02/07/2027  
 Exemption Number: SE530196584F02072027

This letter confirms that your organization qualifies under *Code of Virginia* § 58.1-609.11 to purchase tangible personal property without paying the Virginia sales and use tax. The exemption also applies to purchases of meals, prepared food and catering by the organization for its use or consumption on or after April 22, 2016. The exemption is not applicable to the purchase of taxable services, such as hotel and motel accommodations.

To purchase tangible personal property without paying Virginia sales and use tax:

- Present a copy of this letter to each dealer.
- Pay directly from the organization’s funds (i.e., debit card, credit card or checking account). Purchases by a member of the organization from his personal funds (i.e., cash, personal credit card or personal checking account) are taxable even though they may be reimbursed by the organization. If the organization issues credit cards to employees who are responsible for payment of the charges that are reimbursed by the organization, these types of transactions are taxable.
- Employees or members may NOT use this exemption certificate to purchase goods for personal use.
- The organization must establish: 1) that the provision of meals, prepared food and catering to individuals furthers an official function, mission, service or purpose of the nonprofit organization; and 2) that the organization has determined to whom, when, and how the meals or food are served or consumed.

Dealers, please note the following:

- The dealer is required to have a valid certificate of exemption from each organization on file.

I certify that the item(s) being purchased will be used or consumed by the organization named above and that payment for this purchase is made to the vendor from the organization’s funds.

Organization’s Authorized Representative: <u>Neena Ali</u> Printed Name: <u>Neena Ali</u>
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**Any misuse of exemption certificates will be subject to the penalties prescribed in § 58.1-623.1 of the *Code of Virginia*.**