Commonwealth of Virginia
Department of Taxation
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: _____

Printed Name: Neena Ali

Any misuse of exemption certificates will be subject to the penalties prescribed in § 58.1-623.1 of the *Code of Virginia*.