



Commonwealth of Virginia
Department of Taxation
www.tax.virginia.gov/nonprofit

Retail Sales and Use Tax Certificate of Exemption

Virginia Congress of Parents & Teachers; Frost Middle School PTA
4101 Pickett Road
Fairfax, VA 22032-1263

Effective Date: 02/01/2008
Expiration Date: 02/01/2013
Exemption Number: SE521289045F02012013

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. This exemption also applies to tangible personal property sold by the organization. However, this exemption is not applicable to the purchase of taxable services, such as meals or lodging.


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

- Present a copy of this letter to each dealer.
- Pay directly from the organization's funds. Purchases by a member of the organization from their 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 type transactions are taxable.
- Employees or members may NOT use this exemption certificate to purchase goods for personal use.

Dealers, please note the following:

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

I certify that the item or items being purchased are purchased by and 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: Loren Brandman

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