

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

To: _____ Date _____, 19____

(Name of Dealer)

 (Number and Street or Rural Route)

(City, Town, or Post Office)

(State and ZIP Code)

The Virginia Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to the kinds and classes of tangible personal property shown in Items 1 through 22 below when purchased for the specific purposes set out in Items 1 through 22.

The undersigned purchaser hereby certifies that all tangible personal property purchased or leased from the above named supplier on and after this date will be purchased or leased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect until revoked in writing by the Department of Taxation (Check proper box below).

Educational exemptions:

1. Tangible personal property purchased or leased for use or consumption by a non-profit college or other institution of learning or a non-commercial educational telecommunications entity not conducted for profit.
2. Tangible personal property purchased or leased for use or consumption by a non-profit organization organized exclusively to provide education, training and services to retarded citizens of Virginia provided that 1.) such property is used exclusively in providing these services and 2.) the organization receives more than 50% of its funding from government sources.
3. Tangible personal property purchased for use, consumption, or sale at retail by an elementary or secondary school conducted not for profit or Parent Teacher Associations and other groups associated with non-profit elementary and secondary schools in connection with fund raising activities where the net proceeds will be contributed directly to the school or used by the group to purchase certified school equipment; and certified school equipment purchased by such groups for contribution directly to the non-profit school.
4. Tangible personal property purchased for use or consumption by an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, and organized primarily for the purpose of operating a state-licensed day-care center or a preschool that hires only certified public school teachers or teachers who are college graduates holding a degree from an accredited four year institution of higher education and certified by an organization recognized by the U.S. Department of Education or by some other nationally recognized organization, and which has a regularly prescribed curriculum.

Medical-related exemptions:

5. Controlled drugs purchased by a licensed physician for use in his or her professional practice, regardless of whether such practice is organized as a sole proprietorship, partnership or professional corporation, or any other type of corporation in which the shareholders and operators are all licensed physicians engaged in the practice of medicine, *but excluding hospitals, nursing homes, clinics, and similar corporations not otherwise exempt under Virginia Code Section 58.1-609.7.*
6. Tangible personal property purchased or leased for use or consumption by a non-profit hospital, non-profit licensed nursing home, non-profit health maintenance organization licensed under Virginia Code Section 38.2-4300 et seq., or non-profit, nonstock clinics organized exclusively for the purpose of furnishing free health care services by physicians and dentists.
7. Tangible personal property for use or consumption by a non-profit community health center established for the purpose of providing health care services for areas of Virginia containing a medically underserved population as defined by 2 U.S.C. Section 254 c (b)(3).
8. Tangible personal property purchased for use or consumption by a non-profit hospital cooperative or non-profit hospital corporation which is operated solely for the purpose of providing services to non-profit hospitals.

Nonprofit civic and community service exemptions:

9. Tangible personal property purchased for use or consumption by or sold by a volunteer fire department or rescue squad, 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, and construction materials to be 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.
10. Tangible personal property purchased or leased for use or consumption by a non-profit nutrition program for the elderly qualifying under 42 U.S.C. Section 3030 (e) through (g), as amended, as administered by the Virginia Department for the Aging, including the purchase of food and food products by such program participants for sale to disabled or handicapped persons under the age of sixty and to elderly persons.

★ ★ ★ Additional Exemptions are continued on the Reverse Side of this certificate. ★ ★ ★

NOTE: THIS CERTIFICATE OF EXEMPTION WILL NOT BE VALID, UNLESS THE BACK OF THIS FORM IS COMPLETED AND SIGNED BY THE PURCHASER.

- 11. Tangible personal property bought, sold or used by Virginia Federation of Humane Societies or any chartered, not-for-profit organization incorporated under the laws of Virginia and organized for the prevention of cruelty to or the promotion of humane care of animals, when such property is used for the operation of such organizations or the construction or maintenance of animal shelters.
- 12. Tangible personal property purchased for use or consumption by a non-profit organization organized exclusively for the purpose of providing education, training, services, and assistance in independent living to foster care children and youth without families.
- 13. Tangible personal property for use or consumption by a non-profit food bank or other organization organized and operated exclusively for the distribution of food to infants, the ill or the needy.
- 14. Tangible personal property for use or consumption by a licensed nonprofit adult care residence as defined in Virginia Code Section 63.1-172 or a licensed nonprofit adult day care center as defined in Virginia Code Section 63.1-194.1.
- 15. Tangible personal property purchased for use or consumption by a shelter for homeless individuals operated by an organization exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code, or tangible personal property purchased for use or consumption by a Section 501(c)(3) organization that is organized exclusively for the purpose of providing food, shelter, clothing or other items to homeless persons in the Commonwealth.
- 16. Tangible personal property purchased for use or consumption, or to be sold at retail, by any nonsectarian youth organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code 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.
- 17. Tangible personal property purchased for use or consumption by a community action agency as defined in Section 2.1-588 of the Code of Virginia.
- 18. Tangible personal property purchased or leased for use or consumption by or sold by a nonprofit organization exempt from taxation under Section 501(c)(3) or (4) of the Internal Revenue Code, organized exclusively to provide aid and assistance to all of the following: (i) the blind or visually impaired or programs devoted to the prevention of the loss of eyesight; (ii) the deaf or hearing impaired; (iii) drug abuse and drug awareness programs; (iv) diabetes and diabetes detection; and (v) cultural and educational opportunities for the musically talented boys and girls of Virginia, for use in fund-raising activities, provided the net proceeds (gross receipts less expenses) from such sales are contributed directly to or used to fund the charitable purposes for which the organization is organized.
- 19. Tangible personal property purchased for use or consumption in the performance of emergency services by Radio Emergency Associated Communications Teams which are nonprofit organizations that operate and maintain public service communications and provide emergency services to motorists and their local communities.
- 20. Tangible personal property purchased for use or consumption, or further distribution, by a nonprofit organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of (i) preparing students for agricultural careers in marketing, processing, communications, education, horticulture, production, natural resources, forestry and agribusiness, including plant and animal sciences, (ii) applying such knowledge and skills in a supervised setting either at home or a part-time workplace, and (iii) providing opportunities to students on the national, state, and local levels to improve their leadership abilities and test their agricultural skills.
- 21. Tangible personal property purchased for use or consumption by any nonsectarian organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code which is organized exclusively for the purpose of providing education, training, services, assistance, and support to elementary and secondary educational institutions, using the methods now in common use by parents and teachers organizations throughout the Commonwealth.

Nonprofit cultural organization exemption:

- 22. Historical documents, maps, rare books and manuscripts acquired for use or consumption by a nonprofit state historical society, exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, which has a research library, a museum, and an educational department, all open to the public.

Name of purchaser Loyola College Certificate of Registration No., if any _____

4501 North Charles Street

(Number and Street or Rural Route)

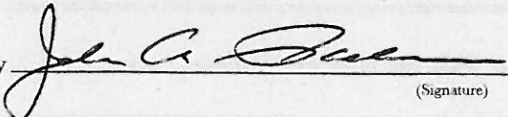
Baltimore

(City, Town or Post Office)

MD 21210

(State and ZIP Code)

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By 
(Signature)

VP Administration and Finance
(Title)

Information for dealer.—A dealer is required to have on file only one Certificate of Exemption properly executed by each purchaser buying or leasing tax exempt tangible personal property under this Certificate.

NOTE: This exemption certificate does not provide exemption for religious, charitable, civic, or any other non-profit organization except those specifically noted above.



COMMONWEALTH of VIRGINIA

Department of Taxation

December 17, 1996

Ms. Anna Busch
Disbursements Coordinator
Loyola College in Maryland, Inc.
4501 North Charles Street
Baltimore, Maryland 21210-2699

Dear Ms. Busch:

This is in reply to your letter dated November 19, 1996, in which you request a ruling regarding the availability of a retail sales and use tax exemption for Loyola College in Maryland, Inc. (the "Taxpayer").

Code of Virginia § 58.1-609.4(2) provides an exemption from the retail sales and use tax for tangible personal property purchased for use or consumption by a college or other institution of learning, provided the school is not conducted for profit. To qualify for the exemption, public schools must make purchases from their public funds; private schools must likewise make purchases from their school funds.

Based on the information provided, the Taxpayer is a nonprofit college and, therefore, qualifies for the exemption. To make purchases exempt of the tax, the Taxpayer should present a sales and use tax exemption certificate, Form ST-13, to its vendor and check box #1. I have enclosed a number of exemption forms for your use. Additional forms may be obtained by calling (804) 367-8055 or 367-8205 or by writing to Forms Request, Virginia Department of Taxation, P. O. Box 1317, Richmond, Virginia 23218-1317.

If you have any questions regarding this matter, you may contact Mike Melson at (804) 367-0033.

Sincerely,

A handwritten signature in cursive script that reads "Robert L. Megna".

Robert L. Megna
Tax Assistant Commissioner
Office of Tax Policy

Enclosure

OTP/11892F