

COMMONWEALTH OF VIRGINIA  
SALES AND USE TAX CERTIFICATE OF EXEMPTION

(For use by a church conducted not for profit that is exempt from income taxation under Section 501 (c) (3) of the Internal Revenue Code or from property taxation under Section 58.1-3606 of the Code of Virginia.)

TO: \_\_\_\_\_ Date \_\_\_\_\_  
(Name of supplier)

\_\_\_\_\_  
(Number and street or rural route) (City, town, or post office) (State and ZIP Code)

The Virginia Retail Sales and Use Tax Act provides that the sales and use tax shall not apply to: (Check proper box below.)

- 1. Tangible personal property, except property used in any form of recording and reproducing services, purchased by churches organized not for profit and which are exempt from taxation under Section 501 (c) (3) of the Internal Revenue Code, or whose real property is exempt from local taxation pursuant to the provisions of Section 58.1-3606 of the Code of Virginia, for use
  - (a) in religious worship services by a congregation or church membership while meeting together in a single location, and
  - (b) in the libraries, offices, meeting or counseling rooms or other rooms in the public church buildings used in carrying out the work of the church and its related ministries, including kindergarten, elementary and secondary schools. The exemption for such churches shall also include baptistries, bulletins, programs, newspapers and newsletters which do not contain paid advertising and are used in carrying out the work of the church and gifts, including food, for distribution outside the public church building.
- 2. Food, disposable serving items, cleaning supplies and teaching materials used in the operation of camps or conference centers by a church as defined in Item 1 above or an organization composed of such churches and which are used in carrying out the work of the church or churches.

The undersigned, for and on behalf of the nonprofit church, certifies that all tangible personal property purchased under this exemption certificate is for the purposes indicated above, unless specified on each order, and that the purchases will be paid for out of church funds.

Name of nonprofit church: \_\_\_\_\_

Address \_\_\_\_\_  
(Number and street or rural route) (City, town, or post office) (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) (Title)

Information for supplier. - A supplier is required to have on file only one Certificate of Exemption properly executed by each nonprofit church buying tangible personal property tax exempt under this Certificate.

NOTE: This exemption certificate does not provide exemption for any tangible personal property purchased by a church other than that specified above.