## APPLYING FOR A VIRGINIA RETAIL SALES AND USE TAX EXEMPTION

- Go to: Nonprofit Online <a href="https://www.tax.virginia.gov/npo">https://www.tax.virginia.gov/npo</a> or complete Form NP1 Application and submit it to Virginia Tax, Nonprofit Exemption Unit, P.O. Box 27125, Richmond, VA 23261-7125, or fax to 804-786-2645 You need the club EIN number to apply.
- There is no fee to apply.
- A Lions Club cannot apply for exemption unless it is registered with the Virginia Department of Agriculture and Consumer Affairs.
- Virginia law allows exemptions for purchases of tangible personal property used or consumed by the club. Examples: office supplies, computers, office furniture, food, meals, catering services, items used for fundraising, and items purchased to pursue the mission or purpose of the organization.
- An exempt club can make an exempt purchase from a retailer by providing a copy of the <u>Exemption Certificate</u> which is issued by Virginia Tax. You can get a copy of this Exemption Certificate by logging on to your club account online.
- The Exemption Certificate does not apply to vehicle purchases.