

## VIRGINIA RETAIL SALES AND USE TAX CERTIFICATE OF EXEMPTION

---

*\*\*\*For internal Indiana University use only\*\*\**

**NOTE:** Indiana University must issue this certificate to retailers when purchasing tangible personal property or taxable services to qualify for exemption from Virginia sales and use taxes.

- This exemption extends to all purchases by Indiana University in and for its regular functions and activities. The exemption also applies to purchases of meals, prepared food and catering by Indiana University for its use. Purchases by employees for their own use are **NOT** exempt from sales tax. Purchases of taxable services, such as hotel and motel accommodations, and are also **NOT** exempt from sales tax.
- If the tangible personal property and/or service are used other than as stated, or for any purpose that is not exempt from the tax, Indiana University is liable for the state and local sales or use tax.
- To apply the exemption, the purchase must be made with University funds. Purchases made by employees for later reimbursement are **NOT** exempt from the tax. Purchases are paid for with University funds in the following manner:
  - Are directly invoiced and charged to Indiana University, and
  - Are directly paid by Indiana University via
    - check,
    - credit card



Commonwealth of Virginia  
Department of Taxation  
[www.tax.virginia.gov/nonprofit](http://www.tax.virginia.gov/nonprofit)

### Retail Sales and Use Tax Certificate of Exemption

Indiana University  
400 E 7th Street  
Poplars 501  
Bloomington, IN 47405-3085

Issued Date: 09/11/2018  
Expiration Date: 09/11/2023  
Exemption Number: SE356001673F09112023

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: Jill M. Schunk  
Printed Name: Jill M. Schunk, C.P.M., Assoc. VP Proc. Serv.

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