



State of Virginia

Attached is a copy of the Retail Sales & Use Tax Certificate of Exemption for the State of Virginia. To obtain exemption from sales taxes, this form must be given to the supplier at the time of purchase.

The form must be signed by the authorized IEEE person making the purchase. For an IEEE Conference or an IEEE Section/Region/Society/Chapter, this can be an officer of the conference or geographic unit. For IEEE staff, this can be a person with the appropriate expenditure authorization approval for the purchase.

Purchases must be paid for with an IEEE Purchase Card or a check from IEEE, or IEEE Conference, Section, or other IEEE organizational unit bank account. Tax exempt purchases cannot be paid for with cash, personal checks, or personal credit cards.

Please note that this Certificate of Exemption cannot be used for the purchase of meals, lodging, or the rental of meeting and banquet rooms. Such services are fully taxable.

If you have any questions, please send an email to: tax-compliance@ieee.org



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

Retail Sales and Use Tax Certificate of Exemption

IEEE
 445 Hoes Lane
 Piscataway, NJ 08854

Issued Date: 10/09/2020
 Expiration Date: 10/09/2025
 Exemption Number: SE131656633F10092025

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:	DocuSigned by:
Printed Name: Jennifer Leung-Han	Jennifer Leung-Han 10/9/2020 6EF613AC77F4446...

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