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 lodging or the rental of meeting and banquet rooms. Such services are fully taxable.

Effective 22 April 2016, the cost of prepared meals, catering, labor related to the preparing and serving of food, and rental of audio-visual equipment when separately stated on the invoice, are exempt from Virginia Sales and Use Tax on purchases by non-profit organizations. Please provide the supplier with both a copy of the VA Retail Sales and Use Tax Certificate of Exemption and also a copy of the May 3, 2016 Tax Bulletin 16-3 regarding Purchased Meals and Catering.

If you have any questions, please send an e-mail to: tax-compliance@ieee.org
Retail Sales and Use Tax Certificate of Exemption

Institute of Electrical and Electronics Engineers, Inc.
445 Hoes Lane
Piscataway, NJ 08854-4141

Effective Date: 09/11/2015
Expiration Date: 09/11/2020
Exemption Number: SE131656633F09112020

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 is not applicable to the purchase of taxable services, such as meals or lodging.

To purchase tangible personal property without paying a sales and use tax:
- Present a copy of this letter to each dealer.
- Pay directly from the organization’s funds. Purchases by a member of the organization from their 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 type transactions are taxable.
- Employees or members may NOT use this exemption certificate to purchase goods for personal use.

Dealers, please note the following:
- The dealer is required to have on file a valid certificate of exemption from each organization.

I certify that the item or items being purchased are purchased by and 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: [Signature]
Printed Name: Richard Fitzpatrick

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

May 20, 2016

RICHARD FITZPATRICK
INSTITUTE OF ELECTRICAL AND ELECTRONICS
445 HOES LANE
PISCATAWAY, NJ 08854-4141

RE: Policy Change Regarding Meals and Catering Purchases Made by Nonprofit Organizations

Dear Taxpayer:

There has been some confusion over the years regarding the application of the tax to purchases of prepared meals and catering by nonprofit organizations. The Department is changing its policy effective April 22, 2016, and will apply the new policy on a prospective basis. The Department will no longer deny an exemption from the Retail Sales and Use Tax on sales or purchases of meals, prepared food and catering on the basis that the meals, food and catering are taxable services. Rather, the Department will evaluate exemptions from the tax for these types of transactions based on whether the nonprofit organization claiming the exemption meets the use or consumption requirement of its respective exemption statute.

Our records indicate that a Virginia Retail Sales and Use Tax exemption was issued to you on September 11, 2015. The exemption certificate provides that the organization may purchase tangible personal property without paying the Virginia Retail Sales and Use tax. It also states that the exemption is not applicable to the purchase of taxable services, such as meals or lodging.

In order for a nonprofit organization making purchases of prepared meals and catering for consumption by individuals to satisfy the use or consumption requirement, the entity must establish that the provision of the prepared meals, catering, or services furthers an official function, mission, service or purpose of the nonprofit entity. Further, the charge for the food, meals, or catering must be billed to and paid for by the entity claiming the exemption with payment drawn from the entity’s account, rather than using cash or an individual’s account. Finally, the entity claiming the exemption must determine to whom, when, and how the meals or food are served and consumed.

The Department will not issue a new exemption certificate to your organization at this time. If your current exemption certificate is still valid, please provide the retailer with a copy of this letter, along with your exemption certificate when making purchases of meals, food or catering. The Department will issue a new exemption certificate to you when it is time to renew your exemption certificate. If you are unable to locate a copy of your exemption certificate, please contact our office and a copy will be mailed to you.

More information regarding the application of the Retail Sales and Use Tax to purchases of catering and other services related to the provision of food and meals by nonprofit organizations may be found in Virginia Tax Bulletin 16-3, available online at www.tax.virginia.gov in the Laws, Rules & Decisions section of the Department’s website. If you have any questions regarding your Virginia sales and use tax exemption, you may contact the Virginia Department of Taxation Nonprofit Exemption Unit at (804) 371-4023 or P.O. Box 27125, Richmond, Virginia 23261-7125. You may also visit our website at www.tax.virginia.gov/nonprofit for additional information.

ARTA169A Clarification on the Purchase of Prepared Meals, Food and Catering

Save Time, Go Online - Visit www.tax.virginia.gov
New Policy Exempts Sales Tax on Meals and Catering Purchased by Qualifying Nonprofits

Effective April 22, 2016, dealers are no longer required to collect sales and use tax on prepared meals, catering, and labor related to preparing and serving food purchased by nonprofit organizations, churches, state agencies, and local governments that have Virginia sales tax exemption certificates and meet certain requirements.

In order for the purchases to qualify for the exemption, the nonprofit organization, church, or government entity must demonstrate all of the following:

- The provision of prepared meals, catering, and related services supports a function, mission, service, or purpose of the organization.
- The charge for prepared meals, catering, and services is billed to and paid for by the organization claiming the sales tax exemption.
- The organization that claims the exemption controls when, how, and who consumes the prepared food or catered meals.

The Department of Taxation is not issuing new nonprofit exemption certificates at this time. New certificates will be issued when organizations renew their sales tax exemption. Instead, the department is sending letters explaining this policy change to all organizations holding department-issued nonprofit exemption certificates.

Organizations should provide the letter along with their exemption certificate when purchasing prepared meals, catering, or related services from dealers.

For more information, see Tax Bulletin 16-3 "Important Information Regarding Meals and Catering Purchased by Nonprofit Organizations, Churches, and Governmental Entities" on the department's website.

If you have questions, please call our Customer Contact Center at (804) 367-8037 or our Nonprofit Exemption Unit at (804) 371-4023.