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VIRGINIA PARENT TEACHER ASSOCIATION

JANE BROOKS-PRESIDENT

757-425-1597

president@vapta.org

Dear PTA President:

Each year, you must apply for and obtain a Unit Verification Letter from the Virginia PTA in order to receive a group exemption under Section 501(c) (3) of the Internal Revenue Code granted to the Virginia Congress of Parents and Teachers by the Internal Revenue Service in 1986. We are pleased to acknowledge that you have met all of the requirements to be included in this group exemption and have enclosed the Virginia PTA Unit Verification Letter and a copy of our 501(c) (3) IRS Determination Letter.

This group exemption exempts your unit from paying federal income tax on money earned for use in your programs. This exemption may also be extended to any donors who may wish to deduct contributions to your local unit – refer to the Internal Revenue Code for specific information about donor deductions.

Obtaining these documents from the Virginia PTA is just the first step in the process to receiving an exemption from Virginia sales tax. The next step is to apply for and obtain a Virginia Sales and Use Tax Certificate of Exemption Letter from the Commonwealth of Virginia. You can obtain this letter by completing an on-line application at www.tax.virginia.gov/npo. Specific instructions on the information that you will need to provide during the application process can be found in the Local Unit Resource Guide and on Virginia PTA's website, but we have also included that information below for your convenience:

VIRGINIA SALES TAX EXEMPTION

The Virginia PTA/PTSA, and its local units, councils, and districts have been granted exemption from Virginia sales tax by the Code of Virginia (Section 58.1-609.8). In order to utilize the exemption from paying Virginia sales tax, PTAs must furnish vendors with a copy of the Commonwealth of Virginia Sales and Use Tax Certificate of Exemption letter. Once this letter is received, the local unit can obtain an application on-line at www.tax.virginia.gov/npo to receive a copy of the Sales and Use Tax Certificate of Exemption letter. Along with the completed application units will need to provide documents (which can be uploaded into the online application):

- 501(c)(3) IRS Determination Letter (obtained from the Virginia PTA office)

- Independent Financial Audit from a Certified Public Accountant if units grosses over \$750,000 (all non-profits are required by IRS to do a fiscal year-end audit, regardless of gross, but audit by CPA is required by Virginia law if gross is over \$750,000)
- The first two pages of the local unit bylaws showing the unit's name and purposes
- Copy of form 990, 990N or 990EZ
- Authorized Signature (President)
- For Proof of Chapter 5 Compliance in the application, local units should write in "Sequence # 26006". This shows Virginia PTA is registered under a consolidated or "joint" registration for solicitation of contributions with the Virginia Department of Agriculture and Consumer Affairs.

Hopefully, with our assistance, you will now be able to navigate this process successfully. In the meantime, should you have any questions or concerns, please feel free to contact the Office Administrator at the Virginia PTA State Office at (804) 264-1234.

Sincerely,



Jane Brooks
Virginia PTA President

Enclosures