

# Memo

**To:** All Project Directors  
**From:** Liz Krein  
**Date:** April 13, 2020  
**Re:** Virginia Retail Sales and Use Tax Exemption for GMUF, Inc.

---

The George Mason University Foundation, Inc. has a retail sales and use tax exemption within the Commonwealth of Virginia. All vouchers should include this exemption. There are some restrictions to what is and is not exempt; below are examples that apply.

Exempt items:

1. Tangible items, those that can be held, touched and felt, i.e. computers, supplies, goods.
2. Prepared foods, catering and related services provided in connection with the sale of food.
3. The exemption includes local and Virginia retail sales and use taxes.

Non-Exempt items:

1. Purchase of taxable services, i.e. lodging.
2. Reimbursements to an entity or individual, for example, sales tax applies when a faculty member purchases supplies on their personal credit card and subsequently requests reimbursement from the Foundation. Unless the Foundation pays the vendor directly, Virginia sales tax expense applies.
3. All items purchased in person outside of Virginia are assessed a sales tax. Purchases in any other state are not sales and use tax exempt.

A copy of the attached certificate should be provided to each vendor is requested.

If you should have any questions or concerns, please contact Liz Krein at x38797 or by email at [ekrein@gmuf.org](mailto:ekrein@gmuf.org).



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**

George Mason University Foundation,  
 Inc.  
 4400 University Drive, MS1A3  
 Merten Hall, Suite 2300  
 Fairfax, VA 22030

Issued Date: 04/13/2020  
 Expiration Date: 04/13/2025  
 Exemption Number: SE541603842F04132025

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: <u>Elizabeth Krein</u> Printed Name: <u>Elizabeth Krein</u>
--

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