



County of Fairfax, Virginia

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County

**APPLICATION FOR EXEMPTION FROM
BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX
AND/OR TANGIBLE PERSONAL PROPERTY TAX
FOR NON-PROFIT CHARITABLE, EDUCATIONAL, OR RECREATIONAL ORGANIZATIONS**

Instructions:

This application is for use by non-profit charitable, educational, or recreational organizations only. The information requested is to be filled out in its entirety and returned to the Department of Tax Administration at the address given above. Questions that cannot be answered within the space provided may be answered by attaching additional sheets to this application. Question 9 identifies specific pieces of documentation required as part of the exemption application. Failure to supply this information may result in a delay in processing the application. Any supplemental information which best identifies the purposes, goals, and activities of the organization should be submitted with the completed exemption application. The application must be signed by a member who can attest to the organization's operations. The Department of Tax Administration will mail a written notification of determination after the application and all supporting documentation have been examined. This notification will identify whether an exemption has been granted, and for which tax it applies. Until a written notification is received from this office, the organization is instructed to continue filing all appropriate tax documents and returns in a timely fashion. A failure to file returns may result in an assessment of penalties if an exemption is not granted. If you have any questions regarding the exemption process, please phone 703-222-8234, TTY 703-222-7594.

Criteria:

Organizations submitting this application must operate for non-profit charitable, educational, or recreational purposes. To be exempt from local taxation in Fairfax County, an organization must meet the requirements for exemption as set by the Code of Virginia and the Code of the County of Fairfax. Exemption from the tangible personal property tax can only be granted when the organization's purpose and use of property are within the exemption provisions of the Constitution of Virginia, Article X, Section 6, or the organization is classified or designated exempt under the statutory provisions of the Code of Virginia, Section 58.1-3606 et seq. Exemptions to Fairfax County's Business, Professional, and Occupational License (BPOL) tax are defined under Section 4-7.2-1(B)(2) of the Code of the County of Fairfax, and certain exclusions found in Chapter 37, Title 58.1 of the Code of Virginia. Copies of the Code of Virginia and the Code of the County of Fairfax are available at all Fairfax County Libraries.

Note: A designation of exemption from federal taxes by the Internal Revenue Service (IRS) does not automatically preclude liability from tangible personal property or business licensing taxation at the local level. Each application is adjudicated in accord with the governing State and County statutes.

**DEPARTMENT OF TAX ADMINISTRATION (DTA)
PERSONAL PROPERTY DIVISION**
12000 Government Center Parkway, Suite 261
Fairfax, VA 22035
Phone: 703-222-8234; TTY: 703-222-7594; Fax: 703-324-4171
www.fairfaxcounty.gov/dta

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Organization Name: _____

Mailing Address: _____

Fairfax Location: _____

Contact Person: _____

Contact Title: _____

Contact Telephone/e-mail: _____

1. What is the organization's purpose?

2. What is the organization's federal tax designation? (Circle one)

501(c)(3) 501(c)(4) 501(c)(6) 501(c)(7) Other: 501(c)() (please insert #)

3. How is the organization funded?

4. When was the organization first established? _____

5. When did the organization begin operations in Fairfax County? _____

6. What activities or services are provided by the organization? Does it engage in any activities unrelated to the purpose for which the organization was established? Please describe.

7. For what purposes are receipts used?

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8. Does the organization own any real estate, tangible personal property, or vehicles? If yes, please provide a detailed listing of all property which includes the items' description, acquisition date, acquisition cost, state vehicle identification number (VIN), vehicle make, and vehicle model.

Itemized Listing Attached? Yes No (Please Explain)

9. Please enclose a copy of each of the following documentation* with this exemption application. If any of these documents are not available, please identify the document and provide a brief explanation.

- ◆ Articles of Incorporation/Organization
- ◆ IRS Letter of Exempt Designation
- ◆ Recent Federal Tax Filing (Forms 990/990T)
- ◆ Pamphlets, Brochures, Weekly Bulletins, Annual Reports, News Letters, Course Catalogs, Membership Directory, Advertising, Tuition/Fee Scales, Certifications or Accreditations, Visitor or New Member Information Packets, or Promotional Literature (Anything which describes the charitable, benevolent, educational or recreational purpose for which the organization was established.)
- ◆ Bylaws/Constitution
- ◆ Mission Statement
- ◆ Recent Financial Statements

10. The space below is provided for any additional comments or remarks the organization desires to make. Please reference the question number should the comment pertain to a particular item requested above.

11. Please sign this application certifying that to the best of your knowledge and belief the information provided herein is complete and accurate.

Signature _____
Printed Name _____
Title _____
Date _____

* Unincorporated churches which do not have Articles of Incorporation, an IRS determination letter, or Federal Tax Returns, please supply as much documentation as is available to confirm the establishment of a church which holds regularly scheduled and on-going worship services and provides charitable services for the community.