Commonwealth of Virginia

Department of Taxation

RETAIL SALES AND USE TAX CERTIFICATE OF EXEMPTION

Guinea Heritage Association, Ltd.
8850 Guinea Road
Hayes, VA 23072

Issue Date: 10/29/2026
Expiration Date: 10/29/2031
Exemption Number: SE541779640F10292031

This letter confirms that the organization above qualifies under Virginia Code § 58.1-609.11 to purchase physical items (tangible personal property) without paying Virginia sales and use tax.

The exemption also applies to purchases of meals, prepared food, and catering for the use or consumption by the organization. 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.

This exemption does not apply to the purchase of taxable *services*, such as hotel and motel accommodations.

To purchase items without paying Virginia sales and use tax…

- Present a copy of this letter to the retailer (dealer).
- Pay for the items *directly* from the organization's funds (i.e., debit card, credit card or checking account held in the organization's name).
    - Purchases made by a member or employee of the organization from their personal funds are **not exempt** from sales and use taxes, even if they are reimbursed by the organization.
    - Purchases made by a member or employee using a credit card provided by the organization are **not exempt** from sales and use taxes if that person is responsible for paying the charges—even if they are later reimbursed and regardless of whether the organization's name appears on the card.

Employees or members may not use this exemption certificate to purchase goods for personal use.

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 Signature: Janet Fields

Printed Name: Janet Fields

Any misuse of this exemption certificate will be subject to penalties per Virginia Code § 58.1-623.1.

Information for dealers…

Please make a copy of this notice and keep it on file. You are required to keep a valid certificate of exemption from each organization to which you sell items exempt from taxes.