

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



County of Fairfax
Department of Tax Administration
Personal Property and Business License Division
12000 Government Center Parkway Suite 261
Fairfax, Virginia 22035
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E-Mail Address: dtappd@fairfaxcounty.gov

INSTRUCTIONS TO APPLICANT

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 Fairfax County Ordinance. Exemption from the tangible personal property tax can only be granted when the organization's purpose and use of property (a) meet the exemption provisions granted by the Constitution of Virginia, Article X, Section 6, or (b) 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) (1) (A) of the Fairfax County Ordinance, and certain exclusions found in Chapter 37, 58.1-3703 (C) (18) (a) of the Code of Virginia.

The burden of showing that an exemption applies is on the organization who seeks an exemption. Exemptions to the property tax are strictly construed.

If you wish to apply for an exemption, please complete all applicable sections of this form and return it to the Department of Tax Administration, Personal Property and Business License Division.

Note: Unless and until an organization has been notified that it is exempt from property taxes, the organization is instructed to continue filing all appropriate tax documents in a timely fashion.

I. Organization Information

1. Organization Name: _____
2. Organization's Federal Identification Number: _____
3. Mailing Address: _____

4. Fairfax
Location: _____
5. Contact
Person/Title: _____
6. Telephone: _____
7. E-mail: _____

Designation Information

1) What is the organization's federal tax designation? (Check one)

501 (c) (3) 501 (c) (4)* 501 (c) (6)* 501 (c) (7)* Other *

Please attach a copy of the IRS Designation Notice.

***Please provide IRS Forms 990/990T for recent financial statements**

2) In the box below, please select the exemption designation being requested.

<input type="checkbox"/> Church/Religious Body	<input type="checkbox"/> Club affiliated with Boys Club of America and Girls Clubs of America
<input type="checkbox"/> Non-Profit Cemetery	<input type="checkbox"/> Boy Scouts and Girl Scouts of America
<input type="checkbox"/> Library/Non-profit Institution of Learning	<input type="checkbox"/> Home Demonstration Club/4H Club/Future Farmers of America, Inc.
<input type="checkbox"/> Museum	<input type="checkbox"/> American National Red Cross
<input type="checkbox"/> Young Men's Christian Association or similar religious organization	<input type="checkbox"/> College Alumni Association or foundation
<input type="checkbox"/> Park/Playground	<input type="checkbox"/> Farm Club Association
<input type="checkbox"/> Benevolent or charitable Lodge organization	<input type="checkbox"/> The State Future Farmers of America/Future Homemakers of America/Future Business Leaders of America
<input type="checkbox"/> Volunteer Fire department or rescue squad	<input type="checkbox"/> Auxiliaries of Veterans of World War I
<input type="checkbox"/> Society for the Prevention of Cruelty of Animals	

If an exemption category was selected above, please sign the application acknowledging the accuracy of the information provided.

II. Affirmation

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

Name (print): _____

Signature: _____

Title: _____

Telephone Number: _____

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. The Internal Revenue Service (IRS) non-profit 501 (C) determination **does** provide an exemption from business License taxation (except on unrelated income), but it **does not** automatically provide an exemption from tangible personal property taxes.