

## Ellen Lauderman

---

**From:** VA Tax Customer Service [TaxBusQuestions@tax.virginia.gov]  
**Sent:** Tuesday, January 10, 2012 11:12 AM  
**To:** Ellen Lauderman  
**Subject:** RE: Sales tax exemption - out of state public university

Dear Taxpayer,

Thank you for your inquiry to our web page.

Since Bowling Green University is not physically located in Virginia, a Virginia Sales Tax exemption certificate can not be issued. The exemption certificates are only issued to Non-Profit Organizations located in Virginia.

If you have any further questions or concerns, please let us know.

-----Original Message-----

**From:** [elauder@bgsu.edu](mailto:elauder@bgsu.edu)  
**Sent:** 1/4/2012 3:35:21 PM  
**To:** TAX-Tax Bus Questions <[TaxBusQuestions@tax.virginia.gov](mailto:TaxBusQuestions@tax.virginia.gov)>  
**Subject:** Sales tax exemption - out of state public university

I am researching sales tax exemption for Bowling Green State University - an instrumentality of Ohio. The University is not a 501(c)(3) organization, but rather organized under IRC section 115.

State of Virginia website refers to nonprofit organization, section 501(c)(3) and 501(c)(4) only. I could find no reference to out of state public universities.

My question: Is an out of state public university exempt from VA sales tax? If so - What forms need to be completed to prove exempt status.

Thank you

Ellen A. Lauderman, CPA  
Director, Nonprofit Accounting  
Bowling Green State University [\[cid:image001.png@01CCCAF5.F8100720\]](#)  
318 Administration Building  
Bowling Green, OH 43403  
Phone: 419-372-8530  
Fax: 419-372-8600  
Email: [elauder@bgsu.edu](mailto:elauder@bgsu.edu)