

Internal Revenue Service

Date: January 28, 2008

VIRGINIA CONGRESS OF PARENTS AND TEACHERS
1027 WILMER AVE
RICHMOND VA 23227

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

F. B. Rolfes Jr. 17-55560
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:

Group Exemption Number:

3229

Dear Sir or Madam:

This is in response to your request of January 28, 2008, regarding your organization's tax-exempt status.

In August 1985 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1



OCT 09 2008

COMMONWEALTH of VIRGINIA

Todd P. Haymore
Commissioner

Department of Agriculture and Consumer Services

Division of Consumer Protection
Office of Consumer Affairs

October 6, 2008

Ms. Tricia Rudolph
Treasurer
Virginia Congress of Parents and Teachers
1027 Wilmer Avenue
Richmond, Virginia 23227

Dear Ms. Rudolph:

This letter will confirm that the Virginia Congress of Parents and Teachers filed Form 100-A, "Virginia Exemption Application – Foundations that Solely Support Accredited Educational Institutions," under section 57-60 (a)(1) of the Virginia Solicitation of Contributions Law (Law) in 1986 on behalf of all its member PTAs in Virginia. The Office of Consumer Affairs (OCA) reviewed the completed Form 100-A and accompanying materials and found the organization's members to be exempt from the annual registration requirements of Section 57-49. However, the members are subject to the other provisions of the law.

This exemption shall apply to all member PTAs of the Virginia Congress of Parents and Teachers and will remain in effect until such time as the individual member PTA is no longer a member of the organization.

The issuance of this exemption from annual registration does not constitute an endorsement by the Commonwealth of Virginia, or by any of its departments, offices, or employees, of the purpose or person conducting charitable solicitations.

If we can be of further assistance, please feel free to contact us at (804) 786-1343.

Sincerely yours,

A handwritten signature in black ink, appearing to read "J. Michael Wright".

J. Michael Wright
Manager of Regulatory Programs
Office of Consumer Affairs

BRENDA L. SHERIDAN-PRESIDENT

703.615.2153 cell

703.689.0637 home

president@vapta.org

Dear PTA President:

Each year, you must apply for and obtain a Unit Verification Letter from the Virginia PTA in order to receive a group exemption under Section 501(c) (3) of the Internal Revenue Code granted to the Virginia Congress of Parents and Teachers by the Internal Revenue Service in 1986. We are pleased to acknowledge that you have met all of the requirements to be included in this group exemption and have enclosed the Virginia PTA Unit Verification Letter and a copy of our 501(c) (3) IRS Determination Letter.

This group exemption exempts your unit from paying federal income tax on money earned for use in your programs. This exemption may also be extended to any donors who may wish to deduct contributions to your local unit – refer to the Internal Revenue Code for specific information about donor deductions.

Obtaining these documents from the Virginia PTA is just the first step in the process to receiving an exemption from Virginia sales tax. The next step is to apply for and obtain a Virginia Sales and Use Tax Certificate of Exemption Letter from the Commonwealth of Virginia. You can obtain this letter by completing an on-line application at www.tax.virginia.gov/npo. Specific instructions on the information that you will need to provide during the application process can be found in the Local Unit Resource Guide and on Virginia PTA's website, but we have also included that information below for your convenience:

VIRGINIA SALES TAX EXEMPTION

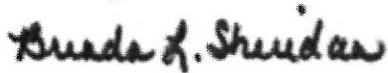
The Virginia PTA/PTSA, and its local units, councils, and districts have been granted exemption from Virginia sales tax by the Code of Virginia (Section 58.1-609.8). In order to utilize the exemption from paying Virginia sales tax, PTAs must furnish vendors with a copy of the Commonwealth of Virginia Sales and Use Tax Certificate of Exemption letter. Once this letter is received, the local unit can obtain an application on-line at www.tax.virginia.gov/npo to receive a copy of the Sales and Use Tax Certificate of Exemption letter. Along with the completed application units will need to provide documents (which can be uploaded into the online application):

- 501(c)(3) IRS Determination Letter (**obtained from the Virginia PTA office**)

- Independent Financial Audit from a Certified Public Accountant if units grosses over \$750,000 (all non-profits are required by IRS to do a fiscal year-end audit, regardless of gross, but audit by CPA is required by Virginia law if gross is over \$750,000)
- The first two pages of the local unit bylaws showing the unit's name and purposes
- Copy of form 990, 990N or 990EZ
- Authorized Signature (President)
- For Proof of Chapter 5 Compliance in the application, local units should write in "Sequence # 26006". This shows Virginia PTA is registered under a consolidated or "joint" registration for solicitation of contributions with the Virginia Department of Agriculture and Consumer Affairs.

Hopefully, with our assistance, you will now be able to navigate this process successfully. In the meantime, should you have any questions or concerns, please feel free to contact the Office Administrator at the Virginia PTA State Office at (804) 264-1234.

Sincerely,



Brenda L. Sheridan
Virginia PTA President

Enclosures