



Lara M. S. Overy  
Commissioner

COMMISSIONER OF THE REVENUE  
P.O. Box 245, Williamsburg, Virginia 23187  
Phone (757) 220-6150  
www.williamsburgva.gov



## APPLICATION FOR BPOL – SUPPLEMENT FOR NON-PROFIT ORGANIZATIONS

ORGANIZATION NAME: \_\_\_\_\_

### PART I. TO BE COMPLETED BY ALL NON-PROFIT ORGANIZATIONS

1. Is the organization exempt from Federal Income Tax under Internal Revenue Code (IRC) §501?  
 Yes - provide a copy of the IRS Letter of Determination that states the taxable status of the organization.  
 No - **STOP HERE** – you are not exempt from BPOL tax.
2. Does your organization have gross receipts from sources other than gifts, contributions and membership dues? If yes, please explain:  
 \_\_\_\_\_  
 \_\_\_\_\_

### PART II. TO BE COMPLETED BY ORGANIZATIONS DESCRIBED IN ITS 501(C)(3) ONLY (Educational institutions shall be limited to schools, colleges & other similar institutions of learning)

1. Are contributions to the organization deductible by the contributor under IRS code §170?  
 Yes  No
2. Does the organization have activities that produce Unrelated Business Taxable Income (UTBI) per IRC §511?  
 Yes  No  
 If yes, describe nature of taxable income: \_\_\_\_\_  
 \_\_\_\_\_
3. If UTBI from retail activity, how is the inventory acquired (i.e. purchased, donated)?  
 \_\_\_\_\_

### PART III. TO BE COMPLETED BY CHURCHES ONLY

1. Provide name(s) of trustee(s):  
 \_\_\_\_\_

### PART IV. PLEASE PROVIDE A COPY OF THE FOLLOWING DOCUMENTS:

1. Application for exemption submitted to the IRS (form 1023, 1024 or letter to the District Director).  
 Attached  N/A
2. Bylaws or other governing documents which explain the purpose(s) of the organization.
3.  Attached  N/A  
 The most recent IRS form or 990EZ (return of organization exempt from income tax) filed by the organization.  Attached  N/A
4. The most recent IRS form 990T (exempt organization business income tax return) filed by the organization.  Attached  N/A
5. IRS written rulings or determination regarding Unrelated Business Income.  Attached  N/A

I declare that the information provided hereon is true, full and correct to the best of my knowledge and belief.

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

#### OFFICE USE ONLY

Contact person: \_\_\_\_\_ Date: \_\_\_\_\_ CoR staff: \_\_\_\_\_

Comments: \_\_\_\_\_