



Consumer's Certificate of Exemption

DR-14
R. 10/25

Issued Pursuant to Chapter 212, Florida Statutes

85-8020009613C-4	01/14/2026	01/31/2031	SCHOOL-COLLEGE-UNIV
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

VIRGINIA COMMONWEALTH UNIVERSITY
104 N BELVIDERE ST 2ND FL
RICHMOND VA 23284-9102

is exempt from the payment of Florida sales and use tax on transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 10/25

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases made by your organization. The sale or lease to others of tangible personal property or sleeping accommodations is taxable. Your organization must register to collect and remit sales and use tax on such taxable transactions. **Note:** Churches are exempt from this requirement.
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480. For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com

