



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
BRIAN KROSHUS, COMMISSIONER

March 17, 2026

Ref: L0827110016

VIRGINIA COMMONWEALTH UNIVERSITY
104 N. BELVIDERE STREET BOX 842044 FL 2
RICHMOND VA 23284

RE: Sales and Use Tax Exemption Number E-50939

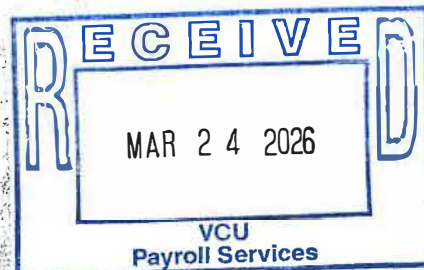
To document that your agency or organization is exempt from North Dakota sales and use tax, the North Dakota Office of State Tax Commissioner has assigned the enclosed exemption number. A copy of this exemption certificate should be presented to the retailer at the time of each purchase to verify your exempt status. The retailer is required to keep a copy of this certificate on file. The certificate number should be listed on each sales document together with the signature of the person making the purchase.

Please note that purchases made by employees and later reimbursed by your organization are subject to state and local sales taxes. Only purchases paid for by a check, warrant, or a centrally billed procurement card issued directly by your organization qualify for a sales tax exemption. This exemption number is important, and every effort should be made to limit knowledge of the number to those individuals authorized to make purchases on behalf of your organization.

Rachel Vandenburg

Rachel Vandenburg
Associate Director Tax Administration
Phone: (701) 328-3414

Enc





STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
BRIAN KROSHUS, COMMISSIONER

State of North Dakota Certificate of Exempt Status - Exempt Organization

Under the provisions of North Dakota Century Code (N.D.C.C.) § 57-39.2-04, the organization whose name appears below is certified to be exempt from sales taxes applicable to purchases, rentals and leases of tangible personal property to be used solely and exclusively in the performance of functions by that organization.

VIRGINIA COMMONWEALTH UNIVERSITY
104 N. BELVIDERE STREET
Floor 2
Box 842044
Richmond VA 23284

Certificate Number: **E-50939**

Date Issued: March 17, 2026

Brian Kroshus
Tax Commissioner

Associate Director Tax
Administration