

**Virginia
Form REIT-2**

**Virginia Real Estate Investment Trust
Confirmation Application**

Calendar Year

Step 2 out of 3 to register and certify a Virginia REIT

Use this form to apply for certification as a Virginia real estate investment trust (REIT). To receive certification, the trust must have been registered with the Department using Form REIT-1. Submit this form by **January 31st** of the year following the year of the investment. After Form REIT-2 is approved, the Department will send a certification letter confirming that your trust qualifies as a Virginia REIT. This is **STEP 2 OUT OF 3** to register and certify a Virginia REIT.

Section I – REIT Information			
Name as shown on Form REIT-1		FEIN	
Trading As		Office Use Only	
Street Address			
City, State, ZIP Code		Email Address	
Contact Name	Phone Number	Fax Number	

Entity Type (check one): C Corporation S Corporation Partnership LLC Other _____

Section II – Investment Property Information
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If investing in more than 10 properties, submit additional copies of this form.

	Property Address (Street, City, State, ZIP Code)	Locality Name	FIPS Code (see instructions)	Investment Amount
1.				\$.00
2.				\$.00
3.				\$.00
4.				\$.00
5.				\$.00
6.				\$.00
7.				\$.00
8.				\$.00
9.				\$.00
10.				\$.00

Section III – REIT Investment Information

1) Total number of investment properties

1(a). Number of properties in all of Virginia 1(a). _____
 1(b). Number of properties in distressed localities 1(b). _____
 1(c). Number of properties in double distressed localities 1(c). _____

2) Total trust funds invested in Virginia:

2(a). Trust funds that were invested in properties in all of Virginia 2(a). \$ _____ .00
 2(b). Trust funds that were invested in properties in distressed
 or double distressed localities 2(b). \$ _____ .00
 2(c). Capital invested in distressed localities \$ _____ .00
 Capital invested in double distressed localities . . . \$ _____ .00

3) Total amount of trust funds 3. \$ _____ .00

4) Real estate investment trust percentages:

4(a). Percentage of trust funds invested in Virginia.
 Divide Line 2a by Line 3. If this amount does not equal 90% or more,
 the trust does not qualify as a Virginia REIT 4(a). _____ %
 4(b). Percentage of trust funds invested in distressed or double distressed localities. Divide Line 2b
 by Line 3. If this amount does not equal 40% or more, the trust
 does not qualify as a Virginia REIT 4(b). _____ %

Section IV – Declaration and Signature

By checking the boxes below, I certify that the trust meets the following qualifying criteria:

- At least 90% of trust funds were invested in real estate in Virginia.
- At least 40% of trust funds were invested in real estate in localities that are distressed or double distressed.

I (we) the undersigned declare, under the penalties provided by law, that this form (including any accompanying schedules, statements, and attachments) has been examined by me (us) and is, to the best of my (our) knowledge and belief, a true, correct, and complete application, made in good faith pursuant to the income tax laws of the Commonwealth of Virginia. If a person other than the taxpayer prepares this application, such declaration is based on all information of which he or she has knowledge.

Authorized Signature	Title	Date
Printed Name	Phone Number	
Email Address	Fax Number	

Important: Forms REIT-1, REIT-2, and REIT-3 must be submitted before investors may claim a subtraction on their Virginia income tax return.