

**Virginia
Form REIT-1**

**Virginia Real Estate Investment Trust
Registration Application**

Calendar Year

Step 1 out of 3 to register and certify a Virginia REIT

Use this form to register a real estate investment trust (REIT) that intends to receive certification as a Virginia REIT for purposes of the income tax subtraction for income attributable to a REIT, and meets certain registration requirements, as set forth in the instructions. Submit this form and any supporting documentation during the year in which the REIT is applying for certification or by **January 31st** of the following calendar year. This is **STEP 1 OUT OF 3** to register and certify a Virginia real estate investment trust.

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

Section I – REIT Information			
Company Name		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 – REIT Investment Information

1) Name of trust: _____

If you answer “No” to either of the questions below, this trust may not be registered with the Department for purposes of the subtraction and may not qualify as a Virginia REIT.

2) Does the trustee plan to invest at least 90% of trust funds in Virginia? Yes No

3) Does the trustee plan to invest at least 40% of trust funds in real estate in localities that are distressed or double distressed? Yes No

Section III – Signature

I (we) the undersigned declare, under the penalties provided by law, that this form (including any accompanying schedules, statements, and enclosures) 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	