

**REQUIRED SALES TAX EXEMPTION FORMS**

Pursuant to the norms and regulations, all the following forms are required to try to obtain sales tax exception:

1. Filled and signed Affidavit of Exempt Event
2. Filled and signed Affidavit of Exempt Sale
3. Certificate of Exemption for Colorado State (please see example below)
4. Local Administration Certificate of Exemption (please see example below)

Please, let us know if you have any questions. Thanks.



## Affidavit of Exempt Event

This form is used by Denver exempt organizations to claim exemption from Denver sales, use or lodger's tax for an event held at a Denver hotel, motel or other event venue. The vendor (hotel, motel or restaurant) is required to maintain a completed form for each tax-exempt sale pertaining to the stated event.

**Furnish this form to the seller. Retain this completed form for your records.**

**DO NOT RETURN TO THE DENVER TREASURY DIVISION UNLESS REQUESTED.**

### Organization/Agency Information

Legal Name of Organization or Agency	Website
Authorized Representative	Phone
Address	City
	State
	Zip

### Event Information

Name of Event	Date of Event
Description of Event	

### Exemption Information

The exemption does not apply to food, beverage or lodging where the recipient of the food, beverage or lodging reimburses the organization in any way, such as by the purchase of a ticket, payment of a fee, or making an involuntary contribution.

Basis of Exemption                      Charitable                      Governmental

#### ALL OF THE STATEMENTS BELOW MUST BE TRUE FOR THE PURCHASE TO QUALIFY FOR TAX EXEMPTION

Indicate if all of the following statements are true for this event:

Yes	No	The purchase is included under, and is part of, the regular charitable functions and activities of the organization, or is purchased in a governmental capacity.
Yes	No	The transaction is billed directly to the organization and payment is made directly from organization funds. (Purchases of food or lodging by individuals do not qualify for the exemption even though the individual will be reimbursed by the organization or government.)
Yes	No	The participants at the event have not and will not reimburse the organization in any way for the event such as by purchase of a ticket, payment of a registration fee, or by making an involuntary contribution.

### Purchaser Information

Under penalty of perjury, I swear or affirm that the information on this form is true and correct as to every material matter. I affirm that the items purchased tax-exempt will be used for official business of the above-named organization or agency. I accept that I remain directly liable for the taxes and any applicable penalty or interest if my purchase is found to not qualify for the exemption or if the information asserted in this form is deemed fraudulent.

Purchaser's Signature	Date
Print Name	Driver's License #
	State

### For Use by Hotel/Motel/Restaurant or Other Vendor to Verify Exemption

This form should be completed in its entirety and retained, together with a completed "Standard Municipal Home Rule Affidavit of Exempt Sale" form and customer's letter of Denver exemption (issued to charitable organizations) for a minimum of four years to assist in documenting an exempt transaction.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

Denver Exemption Verified By  
(Employee's Printed Name)



# Standard Municipal Home Rule Affidavit of Exempt Sale

This form is provided by home rule municipalities within the State of Colorado to record supporting information for any transaction on which an exemption from tax is claimed. The form is maintained by the seller for tax-exempt sales.

**Furnish this form to the seller. Do not return this form to the taxing jurisdiction.**

## Purchase Details

☐ **Purchase for resale - or -** ☐ **Purchase for wholesale** (Qualifications may vary by jurisdiction – see instructions)

State license number (not FEIN number): \_\_\_\_\_ Expiration: \_\_\_\_\_

Local license number (if applicable): \_\_\_\_\_ Issuing municipality: \_\_\_\_\_

☐ I affirm items purchased are for resale/wholesale in the ordinary course of business. Initial: \_\_\_\_\_

☐ **Purchase by charitable organization** (Exemptions may vary by jurisdiction)

State tax-exempt number (not FEIN number): \_\_\_\_\_

Local tax-exempt number (if applicable): \_\_\_\_\_ Issuing municipality: \_\_\_\_\_

**Payment information (required to meet one of the following):**

☐ Paid by cash and accompanied by a purchase order from the organization

☐ Paid by check drawn on funds of the exempt organization

☐ Paid by purchasing card bearing information of the exempt organization

The embossed name of the card is: \_\_\_\_\_

☐ Paid by commercial card not a personal credit card - card's last four digits: \_\_\_\_\_

☐ **Purchase for federal, state, or local government**

Credit card number (first six and last four only): \_\_\_\_\_ - \_\_\_\_\_ XX-XXXX- \_\_\_\_\_

**Federal government (payment information – required to meet one of the following):**

☐ GSA SmartPay2 card – fleet card with picture of a road and flag

☐ GSA SmartPay2 card – purchase card with picture of a keyboard and flag

☐ GSA SmartPay2 card – travel card with picture of an airplane and flag

☐ GSA SmartPay2 card – integrated card with picture of an eagle and flag

☐ Dept of Interior agency issued card – agency name: \_\_\_\_\_

**State and local government (payment information – required to meet one of the following):**

☐ Paid by cash and accompanied by purchase order issued by the government agency

☐ Paid by check issued by and drawn on funds from the government agency

☐ Paid by government purchase card as designated on the card

State tax-exempt number printed on the card (Colorado only): \_\_\_\_\_

☐ Check if the card states “for official state use only” or “tax exempt”

☐ **Purchase for foreign and diplomatic exemptions (required to meet the following):**

☐ Purchaser presents a state department issued card with the name/photo of the bearer on the card.

If presented with this card, documentation of form of payment is not required (excluding mission card).

☐ **Other qualified exemption**

Nature of exemption: \_\_\_\_\_ Exempt number: \_\_\_\_\_

## Purchaser Information

Legal Name of Company/Organization/Agency Name		Purchaser Name (Printed)	
Address		City	State Zip + 4
Phone	State / Driver License #	Description of Normal Course of Business	
Under penalty of perjury, I swear or affirm that the information on this form is true and correct as to every material matter. I affirm that the items purchased tax-exempt will be used for official business of the above-named organization or agency. I accept that I remain directly liable for the taxes and any applicable penalty or interest if my purchase is found to not qualify for the exemption or if the information asserted in this form is deemed fraudulent.			
Signature		Date	

## Seller Verification

Seller Name	Location #	Date	Transaction ID	Employee ID# / Initials
Description of Items Purchased or Attach Duplicate Receipt/Invoice			Exempted Amount of Purchase	



# Instructions for Standard Municipal Home Rule Affidavit of Exempt Sale

These instructions are specific to the jurisdiction in which this purchase has been made. Qualifying for an exemption may be different for each jurisdiction, and these instructions are not intended to set forth the requirements of any jurisdiction other than the one indicated.

## General Instructions

### Purpose of Form

This form is used to certify to sellers that a purchase qualifies for exemption under DRMC 53-26, DRMC 53-97 & DRMC 53-172.

**For Sellers,** accepting and keeping this document helps you obtain correct information about the purchaser, which helps you prove this is an exempt sale during a tax audit.

**For Purchasers,** completing this document and giving it to seller helps to speed up your purchase process.

### Reminders

**Furnish to seller.** This form should be furnished to the seller charging the tax. Do not send this form to the taxing jurisdiction. This form is not for organizations to request certification of their tax-exempt status.

**Direct payment required.** Purchases must be billed to and paid directly by the funds of the organization or agency in order to qualify for exemption. Payment in cash (without a purchase order) or by personal check or personal credit card disqualifies a purchase from exemption even if the purchaser is subsequently reimbursed. Purchases made on credit cards issued by the organization, but where the cardholder receives and pays the bill and is subsequently reimbursed, also do not qualify for exemption.

**Reimbursement disqualifies exemption.** If the organization or agency will be reimbursed, in whole or in part, the purchase is disqualified from exemption. For example, the purchase of food for a banquet for which the organization sells tickets as a fundraiser would not qualify for exemption.

**Disputed tax must be collected.** If there is a dispute between the purchaser and the seller as to whether tax applies, DRMC 53-42, DRMC 53-110 & DRMC 53-180 requires the seller to collect the tax. The seller must give the purchaser a receipt showing the tax collected. The purchaser may apply to the applicable municipality directly for a refund by filing a *Claim for Refund* form.

**Signature required.** The individual making the purchase must sign and date the form at the bottom. A separate affidavit may be required for each transaction. General purchaser or store information may be completed in advance and kept on file by the seller or purchaser for ease of use.

## Purchaser Instructions

**Purchase details.** Identify the accurate qualified exemption reason and complete the required information for that exemption.

**Purchaser information.** Print the legal name of the organization or agency. Governmental agencies should include both the name of the government and the department or agency, for example, US Department of Transportation, Colorado Department of Education, or Adams County Human Services. Abbreviations such as "Dept." are acceptable but do not use acronyms. List the organization's or agency's mailing address, municipality, state, and zip code.

**Expedite purchase.** Purchase details and purchaser information may be completed in advance and the partially completed form kept on file by the purchaser for completion at time of each transaction.

**Declaration of affiant.** The individual making the purchase on behalf of the exempt organization or agency (the affiant) must complete the declaration.

**Signature.** You are swearing, under penalty of perjury, to the accuracy of the statements made in this affidavit. Carefully read and ensure that you understand each item before signing this affidavit. After reviewing the form for accuracy, sign and date the form. Furnish this form to the seller. Do not send a copy to the municipality.

## Seller Instructions

**Sellers have the burden of proving that a transaction was properly exempted.** If an exemption is subsequently disallowed by the municipality, you (the seller) could be liable for the tax plus penalties and interest. This form is provided to help you determine if a sale qualifies for exemption. The sale is not exempt from taxes simply because this affidavit is completed. The responsibility for proper collection of taxes remains with the seller. You are encouraged to obtain this form for each transaction and complete all of the information in the lower *Seller Verification* section.

**Resale/Wholesale transactions.** To qualify as an exempt purchase for resale or wholesale, the items purchased must be reasonably deemed to be for sale in the ordinary course of business of the purchaser. For resale/wholesale transactions the seller is required to not only collect the applicable license information, but to exercise sound judgment and a reasonable amount of skepticism to ensure the items purchased are reasonably for sale in the purchaser's ordinary course of business. For example, a restaurant would not be allowed to purchase dish soap for resale because restaurants do not sell dish soap in the ordinary course of business, but rather use the dish soap in the operation of the business.

**The affidavit needs to be completed in its entirety.** Be sure information is complete, accurate and legible. Review the information, and particularly verify that the driver's license number and purchaser's name are correct. Also, be sure that the digits that are required from the credit cards are correct. Only record and keep those digits from the credit card that the affidavit requires. The signature of the purchaser should be the same as on the driver license.

**Sellers should review guidance on accepting government credit cards.** Not all cards qualify for exemption, even though they bear certain of the listed characteristics.

**Collection of this form does not provide a safe-harbor from disallowance by the municipality.** Retain this form for at least four (4) years.

## Jurisdiction Specific Instructions

### City and County of Denver Treasury Website.

Please visit [www.denvergov.org/treasury](http://www.denvergov.org/treasury) for all Tax Guides, Tax Rules, DRMC and other resources.

**Constructions Materials.** Please see [Tax Rule No. 5](#), "Rules Regarding the Assessment and Collection of Sale and Use Tax on Sales and Use of Tangible Personal Property Acquired by Construction Companies." Contractors are deemed to be the end user of construction materials; there are no exempt construction jobs in Denver.

**Charitable Organizations.** Denver does not issue exemption numbers for charitable entities. Instead, when granted exemption, they are issued a "Letter of Exemption." A copy of this letter should be retained with this completed affidavit. For further reference, please see [Tax Guide No. 10](#), "Charitable Exemption."

**Wholesale/Resale Transactions.** In order for a wholesale sale to be valid, the seller must exercise care and good faith to insure the product sold is of a type normally resold, leased, rented, or incorporated as an ingredient or component part of a product manufactured by the buyer and then resold in the usual course of business. It is the seller's responsibility to collect sales tax on any questionable situations. Please see [Tax Guide No. 24](#), "Exemption-Burden of Proof," [Tax Guide No. 56](#), "Manufacturers;" and [Tax Guide No. 86](#), "Wholesales Sales and Wholesale Dealers."

**Additional Information.** For additional information about the form please review a short video created by The Colorado Municipal League at: <https://youtu.be/mnplbX1IlgU>

CERTIFICATE OF EXEMPTION FOR COLORADO STATE SALES/USE TAX ONLY

THIS LICENSE IS  
NOT TRANSFERABLE

USE ACCOUNT NUMBER for all references	LIABILITY INFORMATION		ISSUE DATE
9X-02XX8-0XX0	01 006	N 100179	MAY 17 2006

1000 14TH ST, #15 DENVER CO

CXXX SYXXXNY ASXXXXTION  
BOETTCHER CONCERT HA  
1XX0 14TH ST, #15  
DENVER CO 80202

*Michael Cooke*  
Executive Director  
Department of Revenue

## NEW AUTOMATED SERVICES FOR AND ABOUT BUSINESSES

The Colorado Department of Revenue Sales Tax Information System provides the following automated services:

- \* Colorado Sales Tax Rates – find specific city, county and special district rates.
- \* Verification of Sales Tax License Exemption Numbers – determine whether a Colorado sales tax license or exemption certificate is valid.
- \* Tax Rates by Account Number – find sales tax rates and locations for specific sales tax accounts.

These services make it possible for taxpayers to help themselves to information 24 hours a day – without requiring the assistance of a customer service representative. In this way, more complicated or confidential tax information inquiries can be reserved for speaking to a live agent.

Listen and look for these services on the department's business tax information phone line at 303-238-FAST (3278) for specific account information, 303-238-SERV (7378) for general information or the DOR Web site at [www.taxcolorado.com](http://www.taxcolorado.com)

Web users can try the new system online at [www.taxview.state.co.us](http://www.taxview.state.co.us) We are interested in your comments about the system. You can send us an e-mail with your comments through our Department of Revenue Web site.



JOHN W. HICKENLOOPER  
Mayor

# CITY AND COUNTY OF DENVER

## DEPARTMENT OF REVENUE

TREASURY DIVISION  
McNICHOLS CIVIC CENTER BUILDING  
144 WEST COLFAX AVENUE  
DENVER, COLORADO 80202  
FAX: (720) 865-7275

July 13, 20XX

The Axxxy of Uxxxn Lxxxxg  
8xx E. 1X<sup>th</sup> Street  
Denver, CO 80218

Ladies /Gentlemen :

The exemption located in Article II. at Sec. 53-26(10) provides "All sales which the city is prohibited from taxing under the Constitution or laws of the United States or the Constitution of the state." Based upon the information submitted, we are granting you an exemption from payment of the Denver sales, use, and lodgers tax upon purchases made in the conduct of your regular functions and activities.

The exemption does not apply to: the collection and remittance of sales tax on retail sales that the organization may make; purchases by employees or members of the organization for their own personal use; or food, beverage or lodging purchased in connection with any event where the recipient reimburses the organization in any way, such as by purchase of a ticket, payment of a registration fee, membership fee, or making an involuntary contribution to attend such event.

The exemption does not extend to materials used by construction contractors who may perform contracts for you; they are a taxable consumer of all personal property purchased and used in the performance of contracts for others.

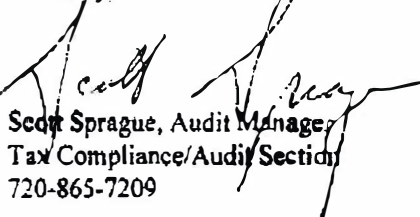
To qualify for the exemption, purchases must be billed directly to the organization, and payment made from organization funds.

In the absence of purchase orders, you are required to furnish the vendor with an "authorization to purchase" on your letterhead. The vendor must retain same in his file to support the exempt sale.

This exemption is based upon the assumption that your operations will continue as stated in the information submitted. Any change in your purpose, character, or method of operation, must be reported to this Department for consideration of its effect on your status.

You may reproduce this letter to furnish to suppliers as needed.

Sincerely,

  
Scott Sprague, Audit Manager  
Tax Compliance/Audit Section  
720-865-7209