



# Standard Home Rule Affidavit of Exempt Sale

This form is required by home rule municipalities within the State of Colorado for any transaction on which an exemption from sales and use tax is claimed. The seller is required to maintain a completed form for each tax-exempt sale.

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

Purchase Details	<input type="checkbox"/> <b>PURCHASE FOR RESALE - OR -</b> <input type="checkbox"/> <b>PURCHASE FOR WHOLESALE</b> (QUALIFICATIONS MAY VARY BY JURISDICTION – SEE INSTRUCTIONS) STATE LICENSE NUMBER (NOT FEIN NUMBER): _____ EXPIRATION _____ LOCAL LICENSE NUMBER (IF APPLICABLE): _____ ISSUING MUNICIPALITY: _____ <input type="checkbox"/> I AFFIRM ITEMS PURCHASED ARE FOR RESALE/WHOLESALE IN THE ORDINARY COURSE OF BUSINESS. INITIAL _____	
	<input type="checkbox"/> <b>PURCHASE BY RELIGIOUS OR CHARITABLE ORGANIZATION</b> (EXEMPTIONS MAY VARY BY JURISDICTION) STATE TAX EXEMPT NUMBER (NOT FEIN NUMBER): _____ LOCAL TAX EXEMPT NUMBER (IF APPLICABLE): _____ ISSUING MUNICIPALITY: _____ <b>PAYMENT INFORMATION (REQUIRED TO MEET ONE OF THE FOLLOWING):</b> <input type="checkbox"/> PAID BY CASH AND ACCOMPANIED BY A PURCHASE ORDER FROM THE ORGANIZATION <input type="checkbox"/> PAID BY CHECK DRAWN ON FUNDS OF THE EXEMPT ORGANIZATION <input type="checkbox"/> PAID BY PURCHASING CARD BEARING INFORMATION OF THE EXEMPT ORGANIZATION THE EMBOSSED NAME OF THE CARD IS: _____ <input type="checkbox"/> PAID BY COMMERCIAL CARD NOT A PERSONAL CREDIT CARD - CARD'S LAST FOUR DIGITS: _____	
	<input type="checkbox"/> <b>PURCHASE BY FEDERAL, STATE, OR LOCAL GOVERNMENT</b> <b>CREDIT CARD NUMBER (FIRST SIX AND LAST FOUR ONLY):</b> _____ - _____ XX-XXXX-_____ <b>FEDERAL GOVERNMENT (PAYMENT INFORMATION - REQUIRED TO MEET ONE OF THE FOLLOWING):</b> <input type="checkbox"/> GSA SMARTPAY2 CARD – FLEET CARD WITH PICTURE OF A ROAD AND FLAG <input type="checkbox"/> GSA SMARTPAY2 CARD – PURCHASE CARD WITH PICTURE OF A KEYBOARD AND FLAG <input type="checkbox"/> GSA SMARTPAY2 CARD – TRAVEL CARD WITH PICTURE OF AN AIRPLANE AND FLAG <input type="checkbox"/> GSA SMARTPAY2 CARD – INTEGRATED CARD WITH PICTURE OF AN EAGLE AND FLAG <input type="checkbox"/> DEPT OF INTERIOR AGENCY ISSUED CARD – AGENCY NAME _____ <b>STATE AND LOCAL GOVERNMENT (PAYMENT INFORMATION - REQUIRED TO MEET ONE OF THE FOLLOWING):</b> <input type="checkbox"/> PAID BY CASH AND ACCOMPANIED BY PURCHASE ORDER ISSUED BY THE GOVERNMENT AGENCY <input type="checkbox"/> PAID BY CHECK ISSUED BY AND DRAWN ON FUNDS FROM THE GOVERNMENT AGENCY <input type="checkbox"/> PAID BY GOVERNMENT PURCHASE CARD AS DESIGNATED ON THE CARD STATE TAX EXEMPT NUMBER PRINTED ON THE CARD (COLORADO ONLY): _____ <input type="checkbox"/> CHECK IF THE CARD STATES "FOR OFFICIAL STATE USE ONLY" OR "TAX EXEMPT"	
	<input type="checkbox"/> <b>PURCHASE BY FOREIGN AND DIPLOMATIC EXEMPTIONS (REQUIRED TO MEET THE FOLLOWING):</b> <input type="checkbox"/> 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).	
	<input type="checkbox"/> <b>OTHER QUALIFIED EXEMPTION</b> TYPE OF EXEMPTION: _____ EXEMPT NUMBER: _____	

Purchaser Information	LEGAL NAME OF COMPANY/ORGANIZATION/AGENCY NAME		PURCHASER NAME (PRINTED)	
	ADDRESS		CITY	STATE ZIP + 4
	PHONE	STATE / DRIVERS 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



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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.

<b>General Instructions</b>	<p><b>Purpose of Form</b></p> <p>This form is used to certify to sellers that a purchase qualifies for exemption under DRMC 53-26 &amp; DRMC 53-97.</p>	<b>Seller Instructions</b>	<p><b>Sellers have the burden of proving that a transaction was properly exempted.</b> If an exemption is subsequently disallowed by the municipality, the seller could be liable for the tax plus penalties and interest. This form is provided to help the seller 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. Sellers are encouraged to obtain this form for <u>each transaction</u> and complete <u>all</u> of the information in the lower <i>Seller Verification</i> section.</p> <p><b>Resale/Wholesale transactions</b> – 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.</p> <p><b>The affidavit needs to be completed in its entirety.</b> 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. <u>Only record and keep those digits from the credit card that the affidavit requires.</u> The signature of the purchaser should be the same as on the driver's license.</p> <p><b>Sellers should review guidance on accepting government credit cards.</b> Not all cards qualify for exemption, even though they bear certain of the listed characteristics.</p> <p><b>Collection of this form does not provide a safe-harbor from disallowance by the municipality.</b> Retain this form for at least 3 years.</p>
	<p><b>Reminders</b></p> <p><b>Furnish to seller.</b> 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.</p> <p><b>Direct payment required.</b> <u>Purchases must be billed to and paid directly by the funds of the organization or agency in order to qualify for exemption.</u> 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.</p> <p><b>Reimbursement disqualifies exemption.</b> 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.</p> <p><b>Disputed tax must be collected.</b> If there is a dispute between the purchaser and the seller as to whether tax applies, DRMC 53-42 and DRMC 53-110 <b>require</b> the seller to collect the tax. The seller should give the purchaser a receipt showing the tax collected. The purchaser may apply to the applicable municipality directly for a refund by filing a <i>Claim for Refund</i> form along with the appropriate documentation within 60 days of the date of the purchase.</p> <p><b>Signature required.</b> The individual making the purchase must sign and date the form at the bottom. A separate affidavit is 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.</p>		<p><b>Constructions Materials</b> – Please see Tax Rule No. 5 at <a href="http://www.denvergov.org/treasury">www.denvergov.org/treasury</a>. Contractors are deemed to be the end user of construction materials; there are no exempt construction jobs in Denver.</p> <p><b>CHARITABLE &amp; RELIGIOUS ORGANIZATIONS</b> – Denver does not issue exemption numbers for charitable or religious 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 Denver Tax Guide No. 10 at <a href="http://www.denvergov.org/treasury">www.denvergov.org/treasury</a>.</p> <p><b>WHOLESALE/RESALE TRANSACTIONS</b> – 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. <u>It is the seller's responsibility to collect sales tax on any questionable situations.</u> See Tax Guides No. 24, 56, &amp; 86 at <a href="http://www.denvergov.org/treasury">www.denvergov.org/treasury</a>.</p>
<b>Purchaser Instructions</b>	<p><b>Purchase details.</b> Identify the accurate qualified exemption reason and complete the required information for that exemption.</p> <p><b>Purchaser information.</b> 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 <u>do not use acronyms</u>. List the organization's or agency's mailing address, municipality, state, and zip code.</p> <p><b>Declaration of affiant.</b> The individual making the purchase on behalf of the exempt organization or agency (the affiant) must complete the declaration.</p> <p><b>Separate form required.</b> A separate affidavit is required for each transaction. For ease of use, 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.</p> <p><b>Signature.</b> 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.</p>		

**State of Colorado**  
Department of Revenue  
Denver, CO 80261-0013

**Affidavit of Non-Taxable Sale to Tax-Exempt Organization**

The undersigned declares, under penalties of perjury, that the tangible personal property or taxable service purchased without payment of otherwise applicable Colorado sales tax(es) from

**The Art, a Hotel**  
**1201 N Broadway**  
**Denver, CO 80202**

is to be paid from the tax-exempt organization's funds and that said organization has not and will not receive any reimbursement through either direct payment, collection or "donation" from any person(s) of the use or consumption of said tangible property or service.

Signature	Title
Name of Tax-Exempt Organization	
Mailing Address	
City, State, Zip	
Basis of Exemption	1 Religious    1 Charitable    1 Government
Sales Tax Exemption Number	
Date	

Payment must be made with organization's check or credits card, and not via cash or individual's check or credit card.  
Attach a copy of the Tax-Exemption Certificate or other document evidencing tax-exempt status.

Please mail or fax completed forms to:    The Art, a Hotel  
1201 N Broadway  
Denver, CO 80202  
Attention: Accounting Manager  
Phone : (303) 572-8000  
Fax : (303) 534-6400



**CLAIM FOR EXEMPTION FROM DENVER SALES, USE OR LODGER'S TAX**  
**FOR USE BY HOTELS, MOTELS AND RESTAURANTS**  
**FOR THE FOLLOWING DESCRIBED EVENT**

(PLEASE TYPE OR PRINT LEGIBLY)

Organization's Name: \_\_\_\_\_

Date of event: \_\_\_\_\_ Phone #: \_\_\_\_\_

Authorized Representative: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Description of Event: \_\_\_\_\_

Basis of Exemption Religious  Charitable  Governmental

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 religious or charitable functions and activities of the organization, or is purchased in a governmental capacity.

           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.)

           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.

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.

**ALL OF THE ABOVE STATEMENTS MUST BE TRUE FOR THE PURCHASE TO QUALIFY FOR TAX EXEMPTION**

The undersigned declares and affirms that the above statements are true and accepts liability for the tax, should the transaction not qualify for exemption.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

.....  
FOR HOTEL/MOTEL/RESTAURANT USE TO VERIFY EXEMPTION

City of Denver, Treasury Division, Tax Compliance, Audit Unit - (720) 913-9955

Denver exemption verified by \_\_\_\_\_ Yes \_\_\_ No \_\_\_ Date \_\_\_\_\_  
(Hotel employee)

\_\_\_\_\_  
(City employee)