

Application for Exempt Entity Certificate

A qualifying entity may complete this form to apply for a Colorado sales tax exemption certificate.

Line Instructions

Line 1 Entity Information

Enter the entity's identifying and contact information.

Line 2 Exemption Type and Required Attachments

Mark the exemption type and include its required attachments.

Charitable Organization. A charitable organization must meet several criteria to qualify for exemption from Colorado sales and use tax. The qualifying criteria are similar to the requirements in section 501(c)(3) of the Internal Revenue Code. In addition to other requirements, the organization must be organized and operated exclusively for one of the following purposes: religious, charitable, scientific, testing for public safety, literary, educational, fostering national or international amateur sports competition, or prevention of cruelty to children or animals. Veteran's organizations registered under section 501(c)(19) of the Internal Revenue Code also qualify for exemption.

This exemption applies only to goods or services that are:

- reasonably used in the conduct of the organization's regular charitable functions and activities, and
- purchased directly from the funds of the organization, unless the total purchase is less than \$250.

Colorado exemption certificates are generally issued to charitable organizations with substantial operations in Colorado. An organization operating principally in another state should generally use its exemption certificate from the other state for occasional purchases in Colorado.

The required attachments include the organization's financial statements or other documentation of its current or projected sources of income and expenditures. If the organization is eligible to file federal form 990-N, you may attach a description of its sources of income and expenditures.

For more information, see Department guidance publication *Sales and Use Tax Topics: Charitable Entities*.

Affordable Housing Project. A qualifying entity must own, lease, or construct a qualifying affordable housing project. This exemption applies only to purchases made directly by the qualifying entity for use in the qualifying project. For more information, see Department guidance publication *FYI Sales 95: Sales/Use Tax Exemption for Affordable Housing Projects*.

Federal Credit Union or Farm Credit Bank. This exemption applies only to goods or services that are purchased directly from the funds of the financial institution.

Colorado Political Authority or District, or Other Federal or Colorado State or Local Governmental Entity. This exemption applies only to goods or services that are:

- reasonably used exclusively in a governmental capacity, and
- purchased directly from the funds of the governmental entity.

Only one certificate will be issued to the main office of a governmental entity. For more information, see Department guidance publication *Sales and Use Tax Topics: Governmental Entities*.

Line Instructions (continued)

Line 3 Signature

This form must be signed by a person authorized to execute this form on behalf of the entity.

The entity remains directly liable for the reporting and payment of sales or use tax, plus interest and any applicable penalties, for any purchase under the exemption that is:

- found to not qualify for the exemption, or
- used in a manner that does not qualify for the exemption.

Submission

Submit your completed form and attachments by:

- Email (Preferred) to DOR_ExemptionApplications@state.co.us using the word Encrypt in the subject line; or
- Mail to:

Colorado Department of Revenue
Sales Tax Accounting Section
PO Box 17087
Denver CO 80217-0087

Application for Exempt Entity Certificate

Email to DOR_ExemptionApplications@state.co.us
 using the word "Encrypt" in the subject line.

1. Entity Information			
Legal Entity Name		FEIN	
Trade Name (if different)		Phone Number	
Address of Principal Location in Colorado			
City	State	ZIP Code	
Mailing Address (if different)			
City	State	ZIP Code	
2. Exemption Type and Required Attachments			
<input type="checkbox"/> Charitable Organization, attach a copy of: <ul style="list-style-type: none"> <input type="checkbox"/> Articles of Incorporation or Organization that include the organization's specific purpose and function; <input type="checkbox"/> Current Certificate of Good Standing from the Colorado Secretary of State; <input type="checkbox"/> Financial statements or other documentation of the current or projected sources of income and expenditures; and <input type="checkbox"/> One of the following documents stating your tax-exempt status with the Internal Revenue Service (IRS): <ul style="list-style-type: none"> <input type="checkbox"/> IRS determination letter that you are exempt under section 501(c)(3) or (19) of the Internal Revenue Code; <input type="checkbox"/> Official document from your central organization that you are included in a 501(c)(3) group exemption; or <input type="checkbox"/> IRS letter that they have no record of recognizing you as exempt. 			
<input type="checkbox"/> Affordable Housing Project, attach a copy of: <ul style="list-style-type: none"> <input type="checkbox"/> Housing authority statement certifying its ownership interest in the project and the percentage of units for persons with low income. 			
<input type="checkbox"/> Federal Credit Union or Farm Credit Bank, attach a copy of: <ul style="list-style-type: none"> <input type="checkbox"/> Federal charter. 			
<input type="checkbox"/> Colorado Political Authority or District, attach a copy of either: <ul style="list-style-type: none"> <input type="checkbox"/> Establishing statutory act and all jurisdictional documentation; or <input type="checkbox"/> Court decree signed by the establishing judge. 			
<input type="checkbox"/> Other Federal or Colorado State or Local Governmental Entity (only one certificate will be issued to the main office)			
3. Signature			
<p>I affirm under penalty of perjury that to the best of my knowledge and belief the information in this application is true and correct as to every material matter, and I have the legal authority to execute this form on behalf of this entity.</p> <p>If I am applying for exemption as a charitable organization, I also affirm under penalty of perjury that:</p> <ul style="list-style-type: none"> • The organization is organized and operated exclusively for charitable purposes; • No part of its net earnings inures to the benefit of any private shareholder or individual; • No substantial part of its activities is carrying on propaganda or otherwise attempting to influence legislation; • The organization does not participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office, including the publishing or distributing of statements; • The organization does not limit its deeds and gifts to its members or beneficiaries only; and • The funds received by the organization are not solely dependent on required payments of its members. 			
Printed Name		Title	
Authorized Signature			Date (MM/DD/YY)

