

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: _____ Zipcode: _____

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: _____

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 FOR HOTEL/MOTEL/RESTAURANT USE TO VERIFY EXEMPTION

City of Denver, Treasury Division, Tax Compliance, Audit Unit - (720) 913-9330

Denver exemption verified by _____ Yes ___ No ___ Date _____
 (Hotel employee)

 (City employee)

Instructions for Use of Affidavits

These instructions are applicable for both the Charitable or Religious Affidavit and the Governmental Affidavit.

Both of the affidavits require that the goods are sold directly to the charitable, religious or governmental agency **and payment is made directly from those organization's funds.** Please be sure this is the case before asking for completion of the appropriate affidavit. This affidavit is intended to assist the vendor in maintaining documentation that will be needed to verify whether a transaction is exempt. The sale is not exempt from taxes simply because this affidavit is completed. The responsibility for proper collection of the taxes remains with the vendor.

The ordinance provides that if the vendor and purchaser disagree on the application of the tax, **the vendor must collect the tax.** The vendor should give the purchaser a receipt showing the taxes collected. The purchaser then has 60 days to file a claim for refund directly with the City for recovery of the tax. The claim for refund form can be obtained from the Treasury web site.

The affidavits need to be completed in their entirety. Be sure information is complete, accurate and legible. Review the information being sure the Driver's License Number and customer's name are correct. Also 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 customer should be the same as on the driver's license.

Charitable organizations must include a copy of the letter provided to them by the City stating they may make purchases without payment of the tax. Churches usually will not have a letter. The Church may be exempt upon accurate completion of the Charitable or Religious Affidavit.

For purchases by the federal government using a credit card please see City and County of Denver Tax Guide Topic 91 entitled "Credit Cards from Governmental Organizations". It explains which of the credit cards can be used for purchases of tangible personal property. It also explains how the numbering system can be used to identify if the federal government is paying for the purchase (not taxable) or the individual is paying for the purchase (taxable).

AFFIDAVIT OF SALE PAID BY GOVERNMENT CREDIT CARD

I affirm that this purchase qualifies for the Denver and Colorado sales tax exemption for sales to the United States government, the State of Colorado, its departments and institutions, and its political subdivisions (county and local governments, school districts and special districts); is a government purchase used only in an official governmental capacity; and will be paid directly by a government agency.

I have checked the applicable boxes below regarding information about payment for this purchase.

I accept that I remain directly liable for the sales or use tax assessment, and any applicable penalty or interest, if my purchase is found to not qualify for the exemption.

I understand that the vendor may request this affidavit for every purchase.

Please Print or Type

| | | |
|------------------|-------|---------------------------------------|
| Customer Name | | Driver License Number (include state) |
| Agency Name | | Colorado Tax ID Number or FEIN |
| Customer Address | | Agency Phone |
| City | State | ZIP Code |

Check All that Apply For further information visit the Department of Revenue website taxcolorado.com.

- The agency exemption number is printed on the card. The number is 9: _____ .
- The card states "For Official State Use Only" or "Tax Exempt."
- The card is a Purchasing Card. The federal version has a picture of the U.S. Capitol.
- The card is a Fleet Card and has a picture of cars.
- The card has an 8 digit exemption number below the cardholders name. The number is _____ .
- The card is an Integrated Card(w/picture of the U.S. flag) or a Travel Card(w/picture of an airplane) AND the sixth digit of the card is 0,6,7,8 or 9.
- The card is a Department of the Interior Mastercard issued by NationsBank w/account beginning 5568-16.
- The card is a Bureau of Reclamation card(under the Department of the Interior).
- The card is State Department issued with the name/photo of the bearer and a blue or yellow band across the bottom.

Signature of Customer

Date

CITY AND COUNTY OF DENVER - TREASURY DIVISION

- Please check the box for the picture that matches the credit card used to make the purchase.
- Copy and write in the first six digits and the last four digits from the credit card used to make the purchase.
- DO NOT WRITE THE COMPLETE ACCOUNT NUMBER.

FEDERAL SMART PAY CREDIT CARD PROGRAM



Account number _____ **XX XXXX** _____

Please attach this form to the signed Affidavit of Sale Paid by Government Credit Card