



DENVER LETTER OF EXEMPT STATUS FOR GOVERNMENTAL ENTITY

Denver tax types for which this exemption is applicable:

- 1) Sales, use, tourism improvement district, and lodger's tax due by the entity upon purchases made in the conduct of its regular governmental activities
- 2) Business portion of occupational privilege tax if entity is liable for remitting employee occupational privilege tax on taxable employees

Exemption ID

619-12020-G-P

Exemption Issue Date

01/01/2020

Exemption Expiration Date

12/31/2022

Entity Name

Colorado State University

Address

202 Johnson Hall
Fort Collins, CO 80523

This exemption status does not apply to the following:

- 1) The collection and remittance of sales tax on retail sales that the entity may make
- 2) Purchases by employees of the entity for their own personal use
- 3) Food, beverage or lodging purchased in connection with any event where the recipient reimburses the entity 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
- 4) Materials used by construction contractors who may perform contracts for the entity - construction contractors are a taxable consumer of all personal property purchased and used in the performance of contracts for others

For a transaction to be exempt from Denver tax:

Purchases must be billed directly to the entity and payment made from entity funds.

Purchases paid for by an individual's credit card which is then reimbursed do not qualify for exemption. Due to Payment Card Industry confidentiality standards, purchase transactions using an entity's credit card (i.e. Pcard) may require additional documentation, such as a completed "Affidavit of Exempt Sale" form. The affidavit is available on our website at www.denvergov.org/treasury. The form is supplied to and retained by the vendor to document the exempt sale.

Questions can be directed to:

Email: TaxExemption@denvergov.org

Digitally signed by Brian C. Yauk
Date: 2020.02.04 06:59:39 -07'00'

Brian C. Yauk
Specialized Audit Support Supervisor