

Tax Exemption

Guest/Group Name:		
Room/Booking Number:	Dates of Stay/Event:	
Basis of Exemption:	<input type="checkbox"/> Religious	<input type="checkbox"/> Charitable
	<input type="checkbox"/> Governmental	

In order to apply for tax exemption, **ALL** of the following documentation is **REQUIRED**. Instructions are included for the affidavits.

- ☐ Claim for Exemption Form (Page 1).
- ☐ Standard Colorado Affidavit of Exempt Sale (Page 4. Instructions Pages 2 & 3).
- ☐ Affidavit of Sale - Government (Page 5).
- ☐ Affidavit of Non-Taxable Sale to Tax-Exempt Organization (Page 6).
- ☐ Copy of check, if applicable.
- ☐ Tax exemption certificate (provided by guest/group).

Not everybody with an exemption certificate will be exempt. The purchase must meet State and City guidelines. The two most common reasons for not being exempt are:

- 1 The purchase is not made **DIRECTLY** from the exempt organization's funds.
2 Fundraising and/or contributions were made to help pay for the trip/event.

Also, charitable, or non-for-profit organizations need a letter from the City of Denver in order to have the local taxes waived. Local taxes: 10.75%, State 4%.

[illegible]

Instructions for Tax Exemption Affidavits

Page 1: "claim for Exemption from Denver Sales, Use or Lodger's Tax..."

Please read the Claim for Exemption from carefully. The following may help clear up any questions:

Basis of Exemption Choice: Religious, Charitable, or Governmental?

Charitable organizations need to have a letter from the City and County of Denver to be exempt. Otherwise, they must pay the local taxes of 10.75%.

Statement 1: True or False?

Statement 2: True or False?

If the money for the rooms/event is being paid DIRECTLY from the exempt organization's funds, then it is okay to mark true. ***If an individual pays, and then that individual is reimbursed, then you must mark FALSE.***

Statement 3: True or False?

The exemption is ***not*** allowed if ANY participants contributed to the cost of the rooms for the event. You may mark true on statement 3 only if NO outside contributions were made.

Page 4: Standard Colorado Affidavit of Exempt Sale

This affidavit is very straightforward. You only have to fill out **one** section of the form depending on which applies to your organization. If none of these statements on the affidavit apply to the form of payment that you are using, then we cannot exempt taxes. ***Please refer to page 2 & 3 for instructions.***

Page 5: Affidavit of Sale Paid by Government Credit Card

This affidavit is very straightforward. If none of these statements on the affidavit apply to the form of payment that you are using, then we cannot exempt taxes.

Page 6: Sign and date, and give the exempt number.

Please include a contact name, phone number, and an email address with the exemption request. ***We must have a copy of the exempt organization's state issued tax-exempt certificate. The hotel needs to receive your request at least 7 days prior to arrival.*** If we don't, we may be unable to process the exemption before your check out date. If we cannot exempt the taxes, the exempt organization may request a refund from the state, and from the City and County of Denver, separately. We have those forms available upon request. If you have any questions or concerns, please feel free to contact our front office management team at 303.436.1234 x 50, or the City of Denver, Treasury Division, Tax Compliance, Audit Unit 720-913-9330.

Please send completed requests to fax # 303-486-4540.



DENVER
THE MILE HIGH CITY

Department of Finance

Treasury Division
Tax Compliance – Audit Unit

201 W Colfax Ave #1009

Denver, CO 80202

fax: 720- 913-9455

www.denvergov.org/treasury

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)

Instructions for State of Colorado Affidavit of Exempt Sale

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

General Instructions

Purpose of Form

This form is used to certify to sellers that a purchase qualifies for exemption under Title 39, Article 26 of the Colorado Revised Statutes.

For Sellers, accepting and keeping this document helps you get 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 a 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 State of Colorado. 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, the seller that collects the tax 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 along with the appropriate documentation.

Signature required. 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.

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.

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

Separate form required. 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.

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 State of Colorado.

Seller Instructions

Sellers have the burden of proving that a transaction was properly exempted. If an exemption is subsequently disallowed by the State of Colorado, 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.

(continued on next page)

Instructions for State of Colorado Affidavit of Exempt Sale

(continued)

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

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 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 characteristics of exemption. See FYI Sales 63 for more information.

Collection of this form does not provide a safe-harbor from disallowance by the State of Colorado. Retain this form for at least 3 years.

State of Colorado Specific Instructions

Charitable & Religious Organizations – The State of Colorado provides an exemption for organizations that have been certified exempt under 501(c)(3) of the Internal Revenue Code. A Certificate of Exemption is issued to the organization when granted exemption by the Colorado. A copy of the Certificate of Exemption should be retained with this completed Affidavit. For organizations located outside of Colorado, a copy of the letter from the IRS certifying exemption as a 501(c)(3) organization may be accepted in lieu of a State issued Certificate of Exemption. See FYI Sales 2 for more information.

Government and Diplomatic Exemption – Please see FYI Sales 63 for information related to government and diplomatic purchase exemptions.

Wholesale/Resale Transactions - A copy of the State Wholesale or Retail License should be retained with this completed affidavit. See FYI Sales 1 for more information.

Out of State Exempt Entities – This affidavit may be used by an out of state charitable organization or government entity as long as **both** of the following are met: Payment is made from the organization's funds and no reimbursement will be made to the organization through direct payment, collection or donation from any person(s) for the use or consumption of the goods or services; **and** The items or services purchased are used in conjunction with the organization's regular religious, charitable, educational or governmental activities. See FYI Sales 3 for more information.



Standard Colorado Affidavit of Exempt Sale

This form is required by the State of Colorado for any transaction on which an exemption from state tax is claimed for charitable and government entities. 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 State of Colorado.

Purchase Details				
<input type="checkbox"/> Purchase for resale - or - <input type="checkbox"/> Purchase for wholesale (see instructions) State license number (not FEIN number): _____ Issuing state _____ Expiration _____ (Attach a copy of state license) <input type="checkbox"/> I affirm items purchased are for resale/wholesale in the ordinary course of business. Initial _____				
<input type="checkbox"/> Purchase by religious or charitable organization (exemptions may vary by jurisdiction) State tax-exempt number (not FEIN number): _____ (Attach a copy of state exemption certificate) Payment information (required to meet one of the following): <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"/> Purchase by 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): <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 _____. State and local government (payment information - required to meet one of the following): <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"/> Purchase by foreign and diplomatic exemptions (required to meet the following): <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).				
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
Description of Items Purchased or Attach Duplicate Receipt/Invoice		Employee ID# / Initials		Exempted Amount of Purchase

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

FEDERAL GOVERNMENT PURCHASES:

- ☐ Credit card used is a GSA Smart Pay2 card and is designated as such on the face of the card.
- ☐ Credit card used is a Fleet card, outlined in green, with a picture of a road and a flag.
- ☐ Credit card used is a Purchase card, outlined in red, with a picture of a keyboard and a flag.
- ☐ Credit card used is a Travel card, outlined in blue, with a picture of an airplane and a flag, and the 6th digit on the credit card is 0, 6, 7, 8, or 9.
- ☐ Credit card used is an Integrated card, outlined in gold, with a picture of an eagle and a flag.
- ☐ Credit card is issued to an agency within the Department of the Interior.

STATE AND LOCAL GOVERNMENT PURCHASES:

- ☐ For State of Colorado cards, the agency exemption number is printed on the card. The # is 98-_____
- ☐ The card states "For Official State Use Only" or "Tax Exempt."
- ☐ The card is a Purchasing Card and is designated as such on the card.

FOREIGN AND DIPLOMATIC EXEMPTION CARDS

- ☐ The card is State Department issued with the name/photo of the bearer and a blue, yellow, red, green, or red/green band across the bottom, and states on the face of the card what purchases qualify for exemption.
It does not matter what form of payment is used when these cards are presented.

Signature of Customer

Date

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

Vendor Name

Hyatt Regency Denver

Vendor Address

650 15th Street, 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) for the use or consumption of said tangible personal property or service.

Signature

Title

Name of Tax-Exempt Organization

Sales Tax Exemption Number

Date