University of Colorado

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PROCUREMENT SERVICE CENTER

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Tax Exempt Status [1]

The University of Colorado, as a public institution of higher education of the State of Colorado is exempt by law, from all federal excise taxes and from all Colorado State and local government sales and use taxes when purchasing goods and/or services in the conduct of official University business. (IRS 48.4221-5 and C.R.S. 39-26-114(a) and 203) It is not required that governmental entities present a Colorado issued tax-exemption number in order to make a tax exempt purchase.

Tax exempt certificate numbers

FEIN Number: 84-6000555

- Federal Excise Tax Exemption Register Number: 84-730123K

State of Colorado

- State Tax Exempt Number: 98-02565-0000
- Upon request, University Organizational Units should generally provide suppliers with this number.

The University?s tax exempt status applies only to purchases made for the exclusive use of the University of Colorado. In order for the University to use its tax exemption, purchases must be made using a University purchase order, University Procurement Card (Visa) or University Travel Card (Visa), and are paid for directly to the seller by warrant or check drawn on government funds, or via credit card in the name of the University of Colorado. Suppliers, please note that these University of Colorado purchasing cards also include the name of the cardholder, along with the University?s tax exempt number for the State of Colorado. All card charges are billed directly to the University of Colorado.

Considerations

Home Rule Cities. Although the State of Colorado tax exemption is somewhat universal, the exemption does not apply to locally collected sales tax levied by home rule cities. Home-rule jurisdictions may have different rules regarding government tax exemptions. Please see Related Links to home rule jurisdictions in which the University frequently conducts business. Please use appropriate home rule city letters and certificates for supplier requests for tax exemption documents.

Sales Tax Compliance & University Events. If the University conducts an event that charges an admission/registration fee and the fee includes a meal/beverage to an attendee, then we cannot use our tax exemption status in purchasing the food/beverage. In paying a registration fee that includes a meal/beverage, the attendee has ?reimbursed? the University for the meal and is in effect the actual purchaser of the meal. Taxing jurisdictions view this as ?re-selling? the meal; we are getting reimbursed for the meal and we cannot ?pass on? our tax exempt status to the attendee. This applies to all events that charge an admission/registration fee. Conferences, Official Functions, and Fundraising Events that are charging a fee and serving food/beverage are required to pay sales tax on their food/beverage/catering services. If your event has sales tax liabilities, it is the responsibility of the Organizational Unit to notify the caterer and ensure that sales tax has been added to your invoice. Catering suppliers are required by law to remit the appropriate sales taxes to the taxing jurisdictions.

Suppliers. Please note that when materials are purchased for the benefit of the State (i.e., the University), such exemptions apply except that in certain political subdivisions (e.g., City & Co. of Denver) suppliers may be required to pay sales or use taxes even though the ultimate product or services is provided to the State. These sales or use taxes will not be reimbursed by the University.

Groups audience:
Procurement Service Center
Right Sidebar:
PSC - Tax Exempt Status

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Links:
[1] http://www.cu.edu/psc/tax-exempt-status