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Tax-Exempt Information [1]

The University of Colorado, as a public institution of higher education of the State of Colorado, is exempt by law from federal excise taxes and from Colorado State and local government sales and use taxes when purchasing goods or services in the conduct of official University business (IRS 48.4221-5 and C.R.S. 39-26-704).

If your organizational unit is purchasing merchandise (for the exclusive use of the University) from either an in-state or out-of-state supplier, and the shipping destination is Colorado, this purchase should be tax exempt with no sales tax applied.

To Make a Tax-Exempt Purchase

In order for the University to use its tax exemption, purchases must be made using a University Purchase Order, University Procurement Card, or University Travel Card, and must be paid directly to the seller (e.g., by warrant or check drawn on government funds, or via credit card in the name of the University of Colorado). University of Colorado purchasing cards include the name of the cardholder and the University's tax-exempt number for the State of Colorado. All card charges are billed directly to the University of Colorado. If a supplier asks for additional tax-exemption documentation, see the forms and certificates below.

State and Federal

If requested, the following two documents establish CU's exempt status for Colorado State sales tax:
DR 0160 State of Colorado Certificate of Exemption For State Sales/Use Tax Only [2]
DR 5002 Declaration of Wholesale or Entity Sales Tax Exemption [3]

The State of Colorado Tax-Exempt number **98-02565-0000** is provided on the above two documents.

If a supplier would like to verify our existing exemption certificate is valid and current, they can visit the **Sales Tax License** section on the State of Colorado Revenue Online [4] webpage and under the Sales Tax and Exemption Verification tile, select **Verify a License or Exemption Certificate**, and enter CU's 8-digit Colorado Account Number (CAN) 98025650000 (no spaces or dashes) to verify.

- The Federal Employer Identification Number, **84-6000555** is issued for the purpose of IRS tax administration. It appears on the University's IRS Tax Exempt Letter [5] 501(c)(3).
- Federal Excise Tax Exemption Register Number: **84-730123K**

Home Rule Cities

Home-rule jurisdictions may have different rules regarding government tax exemptions.For some of the home rule jurisdictions in which the University frequently conducts business, please use the appropriate home rule city letters and certificates when suppliers request tax exemption documents.

Standard Municipal Home Rule Affidavit of Exempt Sale forms for specific municipalities. These, and the DR 0160 and DR 5002 (see State and Federal, above), should be provided to vendors along with the appropriate city Tax-exemption certificate, below:

Aurora [6]
Boulder (pending)
Denver [7]
Fort Collins [8]
Colorado Springs [9]
Breckenridge [10]
Westminster [11]
Note: For events in Denver, the supplier may ask for the Affidavit of Exempt Event form. There are three questions on the form that must be answered in the affirmative (Yes/True) for the purchase to qualify for tax exemption. The form must be completed by the organizational unit for each event, and then signed by the OUC [12].

Tax-exemption certificates for specific cities. These evidence CU's exempt status and should be provided to vendors along with the appropriate Standard Municipal Home Rule Affidavit of Exempt Sale form, above:

Boulder [13]
Denver [14]
Colorado Springs [15]

Other States

If the purchase is made in or delivered to New York or Texas, and the vendor requests proof of CU's tax-exempt status in that state, provide this certificate. The vendor may require additional New York State or Texas forms to be filled out.
New York [16]
Texas - UCB [17]
Texas - UCD [18]

When Payment of Sales Tax is Required

If your organizational unit conducts an event that charges an admission/registration fee and the fee includes a meal/beverage and/or lodging as part of the admission fee to an attendee, then you cannot use the University's tax exemption status in purchasing the food/beverage or

lodging.

- By paying a registration fee that includes a meal/beverage, the attendee is in effect the actual purchaser of the meal. Taxing jurisdictions view this as re-selling the meal; accordingly, the University is being reimbursed for the meal and cannot pass on its tax-exempt status to the attendee.
- 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, notify the caterer and ensure that sales tax is added to your invoice. (Catering suppliers are required by law to remit the appropriate sales taxes to the taxing jurisdictions.) For purchase orders, you must also notify the PSC Purchase Agent and ensure that sales tax is flagged on the PO so PSC Payable Services will pay it.

Sales Tax Rules for Remote Online (and Offline) Sellers

If your organizational unit sells merchandise to out-of-state purchasers, please work with your campus controller's office [19] to determine sales tax liability.

Note to Suppliers

When materials are purchased for the benefit of the State (here, the University), such exemptions apply. In certain political subdivisions (e.g., City & County of Denver), suppliers may be required to pay sales or use taxes even though the ultimate product or service is provided to the State. Such sales or use taxes will not be reimbursed by the University.

Have a question or feedback?

For questions or feedback contact

Source URL:https://www.cu.edu/controller/tax/tax-exempt-information

Links
[1] https://www.cu.edu/controller/tax/tax-exempt-information [2] https://www.cu.edu/controller/policies/state-colorado [3] https://www.cu.edu/controller/forms/declaration-wholesale-or-entity-sales-tax-exemption [4] https://www.colorado.gov/revenueonline/_/#0 [5] https://www.cu.edu/controller/policies/irs-501c3 [6] https://www.cu.edu/controller/policies/aurora-standard-municipal-home-rule-affidavit [7] https://www.cu.edu/controller/policies/denver-standard-municipal-home-rule-affidavit [8] https://www.cu.edu/controller/policies/fort-collins-standard-municipal-home-rule-affidavit [9] https://www.cu.edu/controller/policies/colorado-springs-standard-municipal-home-rule-affidavit [10] https://www.cu.edu/controller/policies/breckenridge-standard-municipal-home-rule-affidavit [11] https://www.cu.edu/controller/policies/westminster-standard-municipal-home-rule-affidavit [12] mailto:FSS@cu.edu [13] https://www.cu.edu/controller/policies/boulder [14] https://www.cu.edu/controller/policies/city-and-county-denver [15] https://www.cu.edu/controller/policies/city-colorado-springs [16] https://www.cu.edu/controller/policies/state-new-york [17] https://www.cu.edu/controller/policies/state-texas-ucb [18] https://www.cu.edu/controller/policies/state-texas-ucd [19] https://www.cu.edu/controller/campus-controllers-finance-offices
[20] mailto:fss@cu.edu?subject=Question%20or%20Feedback%20&body=What%20page%20this%20is%20from:%20'

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