

FYI – For Your Information

Out-of-State Tax-Exempt Organizations Doing Business in Colorado

General Information

Colorado allows out-of-state tax-exempt organizations to use the exemption certificate issued by their home state taxing authorities when doing business with Colorado vendors on an occasional basis. No advance notice to the Colorado Department of Revenue is required.

Out-of-state tax-exempt organizations are allowed to make sales tax-exempt purchases upon providing the vendor with a tax exemption number or some other documentation of tax-exempt status from another state.

A titled representative of the organization should be prepared to assume full legal responsibility for the organization's tax-exempt purchases in Colorado should the Department later determine that sales tax should have been paid. The representative will be required to sign an affidavit attesting to the organization's tax-exempt status and that the item or service purchased meets both requirements outlined below. The vendor might also request positive identification from the representative.

Limits to the sales tax exemption

Tax-exempt organizations may purchase otherwise taxable goods and services without paying Colorado state-administered sales taxes only if **both** of the following requirements are met:

1. 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**
2. The items or services purchased are used in conjunction with your organization's normal religious, charitable, educational or governmental activities.

If the item purchased does not meet both the above requirements, the vendor is legally obligated to charge the organization sales tax.

If a dispute arises between the vendor and the organization as to whether a sale is taxable, state law requires the vendor to charge the tax and the purchasing organization to pay it. [39-26-102 (22) C.R.S.] The organization may file a "Claim for Refund" (DR 0137), which is available upon request from the Department of Revenue, or on the Web at www.taxcolorado.com If the Department subsequently determines that the sale was nontaxable, the organization will receive a refund for taxes paid.



Colorado Department of Revenue
Taxpayer Service Division
1375 Sherman St.
Denver, Colorado 80261

Forms and other services:
(303) 238-FAST (3278)
Assistance:
(303) 238-SERV (7378)
www.taxcolorado.com



T. Jerry Jackson
Commissioner

Department of Revenue
Sales and Use Tax Division
1800 Century Boulevard, NE, Suite 15311
Atlanta, Georgia 30345-3205
Telephone: (404) 417-6649

Phillip M. Embry
Director

January 10, 2003

EMORY UNIVERSITY

Atlanta GA 30322

LETTER OF AUTHORIZATION
EMORY UNIVERSITY

EMORY UNIVERSITY, at the above location, is hereby authorized to purchase tangible personal property and services to be used exclusively for educational purposes without payment of Georgia Sales and Use Taxes.

The authorization is valid only for purchasing tangible personal property and services as provided in the Official Code of Georgia Annotated § 48-8-3(9). The authorization is not valid for purchasing gasoline used for any purpose and other motor fuels for on-highway use.

The immunity granted does not extend to collection of the sales tax where sales of tangible personal property are made or, where admission charges are collected for athletic events or other activities.

One photographic copy of this Letter of Authorization must be furnished to each supplier of exempt property in order to relieve his or her collection of the tax.

This Letter of Authorization does not require a sales tax registration number.

Sincerely,

Phillip M. Embry
Director

PME:BBE:pcl

THIS CERTIFICATE MUST BE PUBLICLY DISPLAYED AS PROVIDED BY LAW.



**STATE OF GEORGIA
CERTIFICATE OF REGISTRATION**

Issued Pursuant to the Retailers' and Consumers' Sales and Use Tax Act of 1951, as amended.

Department Of Revenue
Sales and Use Tax Division

CERTIFICATE NUMBER

07-01-61 200-90-00142-4 CORRECTED

EMORY UNIVERSITY

305 ADMINISTRATION BLDG
ATLANTA GA 30322

—IMPORTANT—

This certificate is
Non-Transferable

See back of this
certificate for
further information
and instructions.

IS AUTHORIZED AND EMPOWERED TO COLLECT GEORGIA SALES AND USE
TAX, METROPOLITAN ATLANTA RAPID TRANSIT AUTHORITY, LOCAL OPTION,
SPECIAL COUNTY AND MOTOR FUEL

Marcus E. Collins
COMMISSIONER OF REVENUE

305 ADMINISTRATION BLDG
ATLANTA

EACH PLACE OF BUSINESS MUST BE REGISTERED SEPARATELY