

Instructions for Use of Affidavits

These instructions are applicable for both the Charitable or Religious Affidavit and the Governmental Affidavit.

Both of the affidavits require that the goods are sold directly to the charitable, religious or governmental agency **and payment is made directly from those organization's funds.** Please be sure this is the case before asking for completion of the appropriate affidavit. This affidavit is intended to assist the vendor in maintaining documentation that will be needed to verify whether a transaction is exempt. The sale is not exempt from taxes simply because this affidavit is completed. The responsibility for proper collection of the taxes remains with the vendor.

The ordinance provides that if the vendor and purchaser disagree on the application of the tax, **the vendor must collect the tax.** The vendor should give the purchaser a receipt showing the taxes collected. The purchaser then has 60 days to file a claim for refund directly with the City for recovery of the tax. The claim for refund form can be obtained from the Treasury web site.

The affidavits need to be completed in their entirety. Be sure information is complete, accurate and legible. Review the information being sure the Driver's License Number and customer's name are correct. Also 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 customer should be the same as on the driver's license.

Charitable organizations must include a copy of the letter provided to them by the City stating they may make purchases without payment of the tax. Churches usually will not have a letter. The Church may be exempt upon accurate completion of the Charitable or Religious Affidavit.

For purchases by the federal government using a credit card please see City and County of Denver Tax Guide Topic 91 entitled "Credit Cards from Governmental Organizations". It explains which of the credit cards can be used for purchases of tangible personal property. It also explains how the numbering system can be used to identify if the federal government is paying for the purchase (not taxable) or the individual is paying for the purchase (taxable).

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

CITY AND COUNTY OF DENVER - TREASURY DIVISION

- Please check the box for the picture that matches the credit card used to make the purchase.
- Write in the first six digits and the last four digits from the credit card used to make the purchase.
- DO NOT WRITE THE COMPLETE ACCOUNT NUMBER.

FEDERAL SMART PAY CREDIT CARD PROGRAM



Account number _____ **XX XXXX** _____

Please attach this form to the signed Affidavit of Sale Paid by Government Credit Card