



Application for Certificate of Tax Exemption

City of Westminster
Department of Finance
Sales Tax Division

Return this completed form with the required deliverables.
Please Type or Print Clearly

1) Legal Name of Organization:			CITY USE ONLY
2) Trade Name (DBA) of Organization (if any):			
3) Mailing Address:			
4) City:	5) State:	6) Zip:	
			Date Received:
			City Account:
			Disposition:

7) Type of Organization: Governmental Charitable (including religious)

Organizations claiming charitable status under W.M.C. § 4-1-1(B): Answer all of the following questions in detail. When possible, include literature, articles, brochures, policies & procedures, or other organizational documents supporting these responses with the required deliverables. Attach additional sheets if necessary.

Governmental entities: Do not complete lines 8 through 12. Sign the bottom and submit this form along with a copy of the Certificate of Exemption issued by the Colorado Department of Revenue.

8) List the organization's mission or purpose.

9) Outline whom the organization serves including any qualifications for membership or conditions for receiving services.

10) Describe the primary activities of the organization including any goods or services provided.

11) Describe the sources of program service revenues (excluding contributions and fundraising events).

12) Describe how the organization and its activities lessen the burdens of government.

Submit copies of the following information to this application. Submittals will not be returned. *Incomplete applications may not be reviewed.*

- Internal Revenue Service determination letter recognizing the organization as exempt from Federal income tax under § 501(c)(3)
- Certificate of Exemption issued by the Colorado Department of Revenue
- Articles of Incorporation
- Bylaws of the Organization
- Most recent Federal Return of Organization Exempt from Income Tax (I.R.S. form 990)
- Most recent financial statements including detail of revenue and income sources
- Brochures, marketing literature, policies and procedures, or other forms of documentation supporting claim for exemption

Under penalty of perjury, I declare that I have examined this Application for Certificate of Tax Exemption and that it is true and correct to the best of my knowledge and belief.

**Applicant
Signature**



Signature

Date

Printed Name

Title

Phone No.

Return completed form to:

Westminster Department of Finance ■ Sales Tax Division ■ 4800 W 92nd Avenue ■ Westminster, CO 80031

Instructions for Application for Certificate of Tax Exemption

General Instructions

Purpose of Form

This form is used for organizations to request review of their activities to determine if they qualify for exemption from tax under the provisions of the *Westminster Municipal Code* ("Code"). In order to be certified, charitable organizations must demonstrate that they meet the qualifications listed in § 4-1-1(B) of the Code.

Most retailers will require that charitable organizations present a Certificate of Tax Exemption to make a tax exempt purchase. Governments may also apply in order to avoid disputes regarding their tax exempt status.

Review of the application typically takes 60 days, after which the Finance Director will issue a written determination. If approved, a Certificate of Tax Exemption will accompany the determination.

Reminders

Attach all requested deliverables. The deliverables that are required to be submitted by charitable organizations, in addition to the completed application form, follow line 12. Governments need only supply a copy of the Certificate of Exemption issued by the Colorado Department of Revenue. Incomplete applications may not be reviewed. Additional documentation may be requested if it is needed to complete the review.

Include supporting documentation. Documentation is the foundation of the request. Include all documentation supporting the claims that the organization qualifies for charitable status as defined in the Code.

Other licenses required. Exempt organizations may need to apply for business licenses or other licenses required by Title V of the Code despite their tax exempt status.

Exempt organizations are not excused from collection. A Certificate of Exemption only applies to purchases made by the organization which are billed to and paid directly by the organization's funds for use in their regular government or charitable functions and activities. Exempt organizations must collect tax on sales made to the public.

Exemption does not apply to construction materials. If granted, exemption does not extend to construction contractors working for exempt organizations nor does it apply to construction materials used in jobs requiring a City building permit.

Approval does not preclude audit. As with any business operating within the City, exempt organizations are subject to audit to ensure compliance with the Code.

Signature required. The person completing the application on behalf of the organization must sign and date the form at the bottom. A printed name and title is also required. Forms without a signature will be returned.

Specific Instructions

Lines 1 thru 6 – Organization Information. Print the legal name, the trade or other name the organization is known as, and the mailing address of the organization.

Line 7 – Type of Organization. Check the box that best represents the type of organization. This selection does not necessarily preclude application/approval under another type. Do not select governmental unless the applicant is a department, division, agency, instrumentality, or political subdivision of the United States, the State of Colorado, or another state.

Line 8 – Mission or purpose. List the stated mission or purpose of the organization. If the mission or purpose is stated in the articles of incorporation or bylaws, simply list the name of the document and the section(s) in which the mission or purpose appears.

Line 9 – Persons served. Outline all persons, groups, or other organizations served by the applicant organization. Include descriptions of the relationship that exists, if any, between the organization and those served. State whether, for example, all persons served are members or clients of the organization. If the organization serves only members, describe or attach the qualifications of membership. If the organization serves specific clients, the intake or client acceptance policy should also be provided.

Line 10 – Primary activities. Describe, in general, the primary activities of the organization. Include the various goods, services, programs, grants, scholarships, assistance, missions, ministries, treatment, or aid provided, conducted, and/or sold by the organization.

Line 11 – Program service revenues. List, if any, the fees, charges, or other consideration received in exchange for program services. Include all fees or charges regardless of whether or not they are collected directly from the person or persons benefiting from the good or service. Do not include grants, donations, or other voluntary contributions which would constitute a gift. Do not include fees or admissions to fundraising events. The collection of fees does not automatically disqualify an organization from exemption.

Line 12 – Lessening the burdens of government. Describe how the activities of the organization lessen the burdens of government. Note that it is not a requirement for exemption that the organization relieve a burden of the City of Westminster specifically.

Deliverables – Organizations claiming charitable status must attach the various documents and information requested for your type of organization. Indicate a document's attachment by checking the box next to the description. Governments only need to attach a copy of the Certificate of Exemption issued by the Colorado Department of Revenue.

Signature – After reviewing the form for accuracy, sign and date the form. Print your name and title below your signature. Return the form to the Westminster Department of Finance along with the required deliverables.