



Affidavit of Tax Exempt Purchase

by a Qualifying Charitable Organization
or Governmental Agency

Please Type or Print Clearly

City of Westminster
Department of Finance
Sales Tax Division

Furnish this form to the seller. Do not return this form to the City.	1) Legal Name of Organization or Agency:			6) Purchaser's FEIN:
	2) Mailing Address:			7) Colorado Exemption No.:
	3) City:	4) State:	5) Zip:	8) Westminster Exemption No.:

Regarding the purchases I made on _____ from _____,
(purchase date) (name of seller)

in the amount of \$ _____ (hereafter the "Purchases"), I, _____
(purchase amount) (Printed name of individual making purchase - affiant)

hereby swear and affirm as follows:

- I am duly authorized to make the Purchases on behalf of the above-named organization or agency.
- The above named organization is (check one):
 - a. The United States government, the State of Colorado, or a political subdivision thereof (including county and local governments, school districts, or special districts) or one of their respective departments, institutions, agencies, or instrumentalities.
 - or --
 - b. A religious or charitable organization as defined under *Westminster Municipal Code (W.M.C.) § 4-1-1(B)*, certified as such by the City of Westminster under the certificate number listed on line 8 above.
- The Purchases are for official use by the above-named organization or agency in the conduct of its normal functions and activities. The Purchases do not include construction materials (as defined under W.M.C. § 4-2-2(F)) for use in a project requiring a City building permit.
- The amounts listed herein are due and payable from the above-named organization or agency and have been or will be paid directly by the funds of the organization or agency. I am not using personal funds to make the Purchases nor will I be reimbursed for the Purchases by the organization or agency.
- The organization or agency will not be compensated or otherwise reimbursed directly, in whole or in part, for the Purchases by any party benefiting from the same.
- I shall be liable to the seller, pursuant to W.M.C. § 4-1-5(B), for any tax if the Purchases are found by the City of Westminster to not qualify for exemption.

As the affiant named above, under penalty of perjury, I declare that I have examined this Affidavit of Tax Exempt Purchase and that it is true and correct to the best of my knowledge and belief.

Affiant Signature		Date
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RETAILER VERIFICATION		
Accepted by: _____ (emp. initials or ID)	Payment Type (check one): <input type="checkbox"/> Agency Check <input type="checkbox"/> Agency Purchase Order <input type="checkbox"/> Agency Credit Card	CREDIT CARD DETAILS (check all that apply)
Transaction ID: _____ (optional)	Cash/Personal Funds Not Acceptable	<input type="checkbox"/> The agency tax exemption number is listed <input type="checkbox"/> The words "tax exempt" or "official use" appear on card <input type="checkbox"/> Federal purchasing card (US Capitol building pictured) <input type="checkbox"/> Federal fleet card (Vehicles pictured) <input type="checkbox"/> Federal integrated or travel card (US flag or airplane pictured) <input type="checkbox"/> The sixth digit of the card is 0, 6, 7, 8, or 9 <input type="checkbox"/> Dept. of Interior Mastercard beginning with 5568 16
Reference Number: _____ (Check #, PO #, or Last 4 of CC #)		

Instructions for Affidavit of Tax Exempt Purchase

General Instructions

Purpose of Form

This form is used for qualified charitable organizations and governmental agencies to certify to retailers that a purchase qualifies for exemption under *Westminster Municipal Code* sections 4-2-6(A)(5), 4-2-6(A)(6), 4-2-7(A)(1), 4-3-4, or 4-4-3.

Reminders

Furnish to seller. This form should be furnished to the seller charging the tax. Do not send this form to the City. This form is not for organizations to request certification of their tax exempt status. Instead, submit an *Application for Certificate of Tax Exemption*.

Direct payment required. Purchases must be billed to and paid directly by the funds of the organization or agency in order to qualify for exemption. Payment in cash (including organization issued petty cash) or by personal check or personal credit card disqualifies a purchase from exemption even if the purchaser is subsequently reimbursed. Purchases made on credit cards issued by the organization, but where the cardholder receives and pays the bill and is subsequently reimbursed, also do not qualify for exemption.

Reimbursement disqualifies exemption. If the organization or agency will be reimbursed, in whole or in part, the purchase is disqualified from exemption. For example, the purchase of food for a banquet for which the organization sells tickets as a fundraiser would not qualify for exemption. Refer to *Tax Compliance Guide* topic 307 for additional information.

Certain construction materials are not exempt. Exempt organizations and construction contractors may not avoid payment of use tax by presenting a Certificate of Tax Exemption. For projects requiring a City building permit, the purchaser should present the seller with a copy of the permit to avoid local tax. Refer to *Tax Compliance Guide* topic 335 for additional information.

Disputed tax must be collected. If there is a dispute between the purchaser and the seller as to whether tax applies, *Westminster Municipal Code* § 4-1-5(D) **requires** the retailer to collect the tax. The purchaser may apply to the City directly for a refund by filing a *Claim for Refund* form along with the appropriate documentation within 60 days of the date of the purchase.

Signature required. The individual making the purchase must sign and date the form at the bottom. A separate affidavit is required for each transaction. Lines 1 through 8 may be completed in advance and kept on file by the retailer or purchaser for ease of use.

Specific Instructions

Lines 1 thru 5 – Organization Information. Print the legal name of the organization or agency. Governmental

agencies should include both the name of the government and the department or agency, for example, US Department of Transportation, Colorado Department of Education, or Adams County Human Services. Abbreviations such as “Dept.” are acceptable but do not use acronyms. List the organization’s or agency’s mailing address, city, state, and zip code.

Line 6 – FEIN. For internal identification, sellers may require the purchaser’s Federal Employer Identification Number. If required, list the organization or agency’s FEIN or tax identification number.

Line 7 – Colorado Exemption Number. List the tax exemption number issued to the organization or agency by the Colorado Department of Revenue. Note that federal and state agencies may not have this information. This information is not required for governmental units.

Line 8 – Westminster Exemption Number. List the account number shown on the *Certificate of Tax Exemption* form issued to the organization by the City of Westminster. Note that federal and state agencies may not have this information. This information is not required for governmental units.

Declaration of Affiant. The individual making the purchase on behalf of the exempt organization or agency (the affiant) must complete the declaration. List the date of the purchase, the seller’s name, the purchase amount, and the affiant’s name (printed). Check the box next to the appropriate organizational type under item 2.

A separate affidavit is required for each transaction. Lines 1 through 8 may be completed in advance and kept on file by the retailer or purchaser for ease of use.



You are swearing, under penalty of perjury, to the accuracy of the statements made in this affidavit. Carefully read and ensure that you understand each item before signing this affidavit.

Signature – After reviewing the form for accuracy, sign and date the form. Furnish this form to the seller. Do not send a copy to the City.

Instructions for Retailers

Retailers have the burden of proving that a transaction was properly exempted. If an exemption is subsequently disallowed by the City, you (the seller) could be liable for the tax plus penalties and interest. This form is provided to help you determine if a sale qualifies for exemption. You are encouraged to obtain this form for each transaction and complete all of the information in the lower *Retailer Verification* section.

The City publishes a list of charitable organizations holding valid *Certificates of Tax Exemption* on its website: <http://www.cityofwestminster.us>. Retailers should check this list before exempting sales to charitable organizations.

Collection of this form does not provide a safe-harbor from disallowance by the City. Retain this form for 3 years.