



**Association of  
American Medical Colleges**  
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www.aamc.org

Last Updated: June 6, 2017

## **Re: AAMC Sales Tax exempt in Colorado and the City of Denver**

Pursuant to Colorado Revised Statutes Title 39, Article 26, the AAMC, an Illinois not-for-profit corporation with headquarters in the District of Columbia, qualifies as a Colorado state sales tax exempt organization. The Colorado state sales tax is currently 2.9%. This sales tax exemption is only applicable to sales made directly to the AAMC, such as to a hotel master account, P-card purchases, or goods/services invoiced to the AAMC.

Colorado does not issue tax exempt certificates to out-of-state entities who only occasionally do business in Colorado. Those entities may present a tax exemption number from another state. The AAMC employee purchaser must complete and sign an affidavit of exempt sale.

Additionally, non-profit organization may claim exemption from Denver sales, use, and lodger's tax by completing a form. Currently, Denver city sales tax is 3.65% and lodger's tax is 10.75%.

Attached are the forms and guidance to provide to vendor when requesting a Colorado state sales or Denver city sales or lodger's tax exemption:

- Standard Colorado Affidavit of Exempt Sale – for Colorado state sales tax
- Claim for Exemption from Denver Sales, Use, or Lodger's Tax
- AAMC's District of Columbia certificate of exemption
- Applicable guidance for each

As some vendor's may be less familiar with tax-exempt out-of-state entities, please provide this document to the vendor in advance of finalizing the contract or completing the purchase so that the state sales tax may be removed from our final bill. If the contract is to be signed well in advance of the provision of the goods/services, please request that the vendor provide a letter (or email) acknowledging that the AAMC is exempt from the relevant Colorado taxes, provided that the law does not change.



## Standard Colorado Affidavit of Exempt Sale

This form is required by the State of Colorado for any transaction on which an exemption from state tax is claimed for charitable and government entities. The seller is required to maintain a completed form for each tax-exempt sale.

**Furnish this form to the seller. Do not return this form to the State of Colorado.**

Purchase Details				
<input type="checkbox"/> <b>Purchase for resale - or -</b> <input type="checkbox"/> <b>Purchase for wholesale</b> (see instructions) State license number (not FEIN number): _____ Issuing state _____ Expiration _____ (Attach a copy of state license) <input type="checkbox"/> I affirm items purchased are for resale/wholesale in the ordinary course of business. Initial _____				
<input type="checkbox"/> <b>Purchase by religious or charitable organization (exemptions may vary by jurisdiction)</b> State tax-exempt number (not FEIN number): _____ (Attach a copy of state exemption certificate) <b>Payment information (required to meet one of the following):</b> <input type="checkbox"/> Paid by cash and accompanied by a purchase order from the organization <input type="checkbox"/> Paid by check drawn on funds of the exempt organization <input type="checkbox"/> Paid by purchasing card bearing information of the exempt organization The embossed name of the card is: _____ <input type="checkbox"/> Paid by commercial card not a personal credit card - card's last four digits: _____				
<input type="checkbox"/> <b>Purchase by federal, state, or local government</b> <b>Credit card number (first six and last four only):</b> _____ - _____ <b>xx-xxxx-</b> _____. <b>Federal government (payment information - required to meet one of the following):</b> <input type="checkbox"/> GSA SmartPay2 card – fleet card with picture of a road and flag <input type="checkbox"/> GSA SmartPay2 card – purchase card with picture of a keyboard and flag <input type="checkbox"/> GSA SmartPay2 card – travel card with picture of an airplane and flag <input type="checkbox"/> GSA SmartPay2 card – integrated card with picture of an eagle and flag <input type="checkbox"/> Dept of Interior agency issued card – agency name _____. <b>State and local government (payment information - required to meet one of the following):</b> <input type="checkbox"/> Paid by check issued by and drawn on funds from the government agency <input type="checkbox"/> Paid by government purchase card as designated on the card State tax-exempt number printed on the card (Colorado only): _____ <input type="checkbox"/> Check if the card states “for official state use only” or “tax exempt”				
<input type="checkbox"/> <b>Purchase by foreign and diplomatic exemptions (required to meet the following):</b> <input type="checkbox"/> Purchaser presents a state department issued card with the name/photo of the bearer on the card. If presented with this card, documentation of form of payment is not required (excluding mission card).				
Purchaser Information				
Legal Name of Company/Organization/Agency Name		Purchaser Name (Printed)		
Address		City	State	Zip + 4
Phone	State/Driver License #	Description of Normal Course of Business		
Under penalty of perjury, I swear or affirm that the information on this form is true and correct as to every material matter. I affirm that the items purchased tax-exempt will be used for official business of the above-named organization or agency. I accept that I remain directly liable for the taxes and any applicable penalty or interest if my purchase is found to not qualify for the exemption or if the information asserted in this form is deemed fraudulent.				
Signature			Date	
Seller Verification				
Seller Name		Location #	Date	Transaction ID
Employee ID# / Initials				
Description of Items Purchased or Attach Duplicate Receipt/Invoice				Exempted Amount of Purchase

# Instructions for State of Colorado Affidavit of Exempt Sale

These instructions are specific to the State of Colorado in which this purchase has been made. Qualifying for an exemption may be different for each local jurisdiction, and these instructions are not intended to set forth the requirements of any local jurisdiction.

## General Instructions

### Purpose of Form

This form is used to certify to sellers that a purchase qualifies for exemption under Title 39, Article 26 of the Colorado Revised Statutes.

**For Sellers,** accepting and keeping this document helps you get correct information about the purchaser, which helps you prove this is an exempt sale during a tax audit.

**For Purchasers,** completing this document and giving it to a seller helps to speed up your purchase process.

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### Reminders

Furnish to seller. This form should be furnished to the seller charging the tax. Do not send this form to the State of Colorado. This form is not for organizations to request certification of their tax exempt status.

**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 (without a purchase order) 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.

**Disputed tax must be collected.** If there is a dispute between the purchaser and the seller as to whether tax applies, the seller that collects the tax must give the purchaser a receipt showing the tax collected. The purchaser may apply to the applicable municipality directly for a refund by filing a Claim for Refund form along with the appropriate documentation.

**Signature required.** The individual making the purchase must sign and date the form at the bottom. A separate affidavit is required for each transaction. General purchaser or store information may be completed in advance and kept on file by the seller or purchaser for ease of use.

## Purchaser Instructions

**Purchase details.** Identify the accurate qualified exemption reason and complete the required information for that exemption.

**Purchaser 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, municipality, state, and zip code.

**Declaration of affiant.** The individual making the purchase on behalf of the exempt organization or agency (the affiant) must complete the declaration.

**Separate form required.** A separate affidavit is required for each transaction. For ease of use, Purchase Details and Purchaser Information may be completed in advance and the partially completed form kept on file by the purchaser for completion at time of each transaction.

**Signature.** 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. After reviewing the form for accuracy, sign and date the form. Furnish this form to the seller. Do not send a copy to the State of Colorado.

## Seller Instructions

**Sellers have the burden of proving that a transaction was properly exempted.** If an exemption is subsequently disallowed by the State of Colorado, 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. The sale is not exempt from taxes simply because this affidavit is completed. The responsibility for proper collection of taxes remains with the seller. You are encouraged to obtain this form for each transaction and complete all of the information in the lower *Seller Verification* section.

*(continued on next page)*

# Instructions for State of Colorado Affidavit of Exempt Sale

(continued)

These instructions are specific to the State of Colorado in which this purchase has been made. Qualifying for an exemption may be different for each local jurisdiction, and these instructions are not intended to set forth the requirements of any local jurisdiction.

**Resale/Wholesale transactions** – To qualify as an exempt purchase for resale or wholesale, the items purchased must be reasonably deemed to be for sale in the ordinary course of business of the purchaser. For resale/wholesale transactions the seller is required to not only collect the applicable license information, but to exercise sound judgment and a reasonable amount of skepticism to ensure the items purchased are reasonably for sale in the purchaser's ordinary course of business. For example, a restaurant would not be allowed to purchase dish soap for resale because restaurants do not sell dish soap in the ordinary course of business, but rather use the dish soap in the operation of the business.

**The affidavit needs to be completed in its entirety.** Be sure information is complete, accurate and legible. Review the information, and particularly verify that the driver license number and purchaser's name are correct. Also, be sure that 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 purchaser should be the same as on the driver license.

**Sellers should review guidance on accepting government credit cards.** Not all cards qualify for exemption, even though they bear certain characteristics of exemption. See FYI Sales 63 for more information.

**Collection of this form does not provide a safe-harbor from disallowance by the State of Colorado.** Retain this form for at least 3 years.

## State of Colorado Specific Instructions

**Charitable & Religious Organizations** – The State of Colorado provides an exemption for organizations that have been certified exempt under 501(c)(3) of the Internal Revenue Code. A Certificate of Exemption is issued to the organization when granted exemption by the Colorado. A copy of the Certificate of Exemption should be retained with this completed Affidavit. For organizations located outside of Colorado, a copy of the letter from the IRS certifying exemption as a 501(c)(3) organization may be accepted in lieu of a State issued Certificate of Exemption. See FYI Sales 2 for more information.

**Government and Diplomatic Exemption** – Please see FYI Sales 63 for information related to government and diplomatic purchase exemptions.

**Wholesale/Resale Transactions** - A copy of the State Wholesale or Retail License should be retained with this completed affidavit. See FYI Sales 1 for more information.

**Out of State Exempt Entities** – This affidavit may be used by an out of state charitable organization or government entity as long as **both** of the following are met: 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** The items or services purchased are used in conjunction with the organization's regular religious, charitable, educational or governmental activities. See FYI Sales 3 for more information.

**CLAIM FOR EXEMPTION FROM DENVER SALES, USE OR LODGER'S TAX  
FOR USE BY HOTELS, MOTELS AND RESTAURANTS  
FOR THE FOLLOWING DESCRIBED EVENT:**

**Organizations Name:** \_\_\_\_\_  
**Date of Event:** \_\_\_\_\_ **Phone:** \_\_\_\_\_  
**Authorized Representative:** \_\_\_\_\_ **Title:** \_\_\_\_\_  
**Description on Event:** \_\_\_\_\_  
**Basis of Exemption:**      **Religious** \_\_\_\_\_      **Charitable** \_\_\_\_\_      **Governmental** \_\_\_\_\_

**DO NOT HAVE CUSTOMER COMPLETE THIS FORM IF EVENT IS A FUND RAISER. NO EXEMPTION  
IS ALLOWED FOR FUND RAISING EVENTS.**

**Indicate if all of the following are TRUE for this event:**

**True**    **False**

- |       |       |   |
|-------|-------|---|
| _____ | _____ | The purchase is included under and is part of the regular religious or charitable functions and activities of the organization, or is purchased in a governmental capacity.   |
| _____ | _____ | The transaction is billed directly to the organization and payment is made directly from the organization funds. (Purchases of food or lodging by individuals do not qualify for the exemption even though the individual may be reimbursed by the organization or government.)                                       |
| _____ | _____ | The participants at the event have not and will not reimburse the organization in any way for any portion of the event such as by purchase of a ticket, payment of a registration fee, or by making a contribution towards the cost of participation. This statement must be marked "False" if event is a Fundraiser. |

The Exemption does not apply to food, beverage, or lodging where the recipient of the food, beverage or lodging reimburses the organization in any way such as by purchase of a ticket, payment of a fee, or making a contribution toward the cost of participation.

**ALL OF THE ABOVE MUST BE TRUE FOR THE PURCHASE TO QUALIFY FOR EXEMPTION**

The undersigned declares and affirms that the above statements are true and accepts liability for the tax should the transaction not qualify for exemption.

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

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**FOR HOTEL/MOTEL/RESTAURANT USE TO VERIFY EXEMPTION:**

DENVER TREASURY DIVISION – TAX COMPLIANCE, AUDIT UNIT, CITY OF DENVER –720-865-7211  
DENVER CITY TAX EXEMPT STATUS VERIFIED BY: \_\_\_\_\_ YES \_\_\_\_\_ NO \_\_\_\_\_  
Hotel Employee      Date: \_\_\_\_\_  
NAME OF PERSON AT CITY: \_\_\_\_\_

**IMPORTANT: This form does not relieve the vendor of its obligation to verify that all conditions for the exemption have been met. All exempt transactions are subject to audit, and the vendor may be held responsible for the transactions exempted in error.**

**TPS 008 (1/94)**

# ***FYI – For Your Information***

## ***Out-of-State Sales 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 the organization's regular religious, charitable, educational or governmental activities.

If the transaction 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](http://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](http://www.taxcolorado.com)

## ***FURTHER INFORMATION***

- See also FYI Sales 1 “How To Document Sales to Retailers, Tax-Exempt Organizations and Direct Pay Permit Holders”

FYIs and commonly used forms are available on the Web at

*www.taxcolorado.com*

FYIs provide general information concerning a variety of Colorado tax topics in simple and straightforward language. Although the FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the Colorado Department of Revenue, nor does it replace, alter, or supersede Colorado law and regulations. The Executive Director, who by statute is the only person having the authority to bind the Department, has not formally reviewed and/or approved these FYIs.



THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER AND A MICROPRINT LINE



**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
**OFFICE OF TAX AND REVENUE**

**CERTIFICATE OF EXEMPTION**

ISSUED PURSUANT TO DISTRICT OF COLUMBIA SALES AND USE TAX ACTS

EFFECTIVE DATE: 07/09/1999  
EXPIRATION DATE: N/A

**THIS CERTIFIES THAT**

ASSOCIATION OF AMERICAN MEDICAL  
COLLEGES  
655 K STREET NW, STE. 100  
WASHINGTON, DC 20001

**DATE ISSUED**

10/14/2016

**CERTIFICATE NUMBER**

350000011159

REFER TO THIS NUMBER  
WHEN REPORTING SALES TAX

THIS CERTIFICATE IS NONTRANSFERABLE

Is entitled to exemption from the District of Columbia Sales and Use Tax  
under the authority of the District of Columbia Sales and Use Tax Acts.

**STEPHEN M. CORDI**  
**DEPUTY CHIEF FINANCIAL OFFICER**

**THIS CERTIFICATE MUST BE POSTED IN A CONSPICUOUS PLACE**

FR-551 (REV. 04/06)