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” (DR0137), 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.
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.
New York State Department of Taxation and Finance
New York State and Local Sales and Use Tax
Exempt Organization
Exempt Purchase Certificate

☐ Single purchase certificate
☒ Blanket certificate

Your exempt organization number is not your federal employer identification number (see instructions).

<table>
<thead>
<tr>
<th>Name of seller</th>
<th>Name of exempt organization/purchaser</th>
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<tbody>
<tr>
<td></td>
<td>Utica University</td>
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<table>
<thead>
<tr>
<th>Street address</th>
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<tbody>
<tr>
<td></td>
<td>1600 Burrstone Rd.</td>
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<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
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<tbody>
<tr>
<td>Utica</td>
<td>NY</td>
<td>13502</td>
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The exempt organization must be the direct purchaser and payer of record.
You may not use this form to purchase motor fuel or diesel motor fuel exempt from tax.
Representatives of governmental agencies or diplomatic missions may not use this form.
Carefully read the instructions and other information on the back of this document.

I certify that the organization named above holds a valid Form ST-119, Exempt Organization Certificate, and is exempt from New York State and local sales and use taxes on its purchases.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to the vendor as agent for the Tax Department for the purposes of section 1838 of the Tax Law and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

<table>
<thead>
<tr>
<th>Print or type name of officer of organization</th>
<th>Title</th>
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<tbody>
<tr>
<td>Pamela J. Salmon</td>
<td>V.P Financial Affairs &amp; Treasurer</td>
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<table>
<thead>
<tr>
<th>Signature of officer of organization</th>
<th>Date Issued</th>
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<tr>
<td></td>
<td>11/22/2022</td>
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Need help?

Visit our Web site at www.tax.ny.gov
- get information and manage your taxes online
- check for new online services and features

Telephone assistance
Sales Tax Information Center: (518) 485-2889
To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (516) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the Information Center.