

## Tax Exempt Status of the University of Colorado

The University of Colorado, as a public institution of higher education of the State of Colorado, is exempt from all federal excise taxes under Chapters 32 and 33 of the Internal Revenue Code and from all Colorado State and local government sales and use taxes (see C.R.S. 39-26-114(a) and 203).

The University's tax exempt status applies only to purchases made for the exclusive use of the University and using a University purchase order or University purchasing card. The fraudulent use of this tax exempt memo to secure exemption from the payment of taxes will subject all guilty parties to a fine of not more than \$10,000, or to imprisonment for not more than five years, or both, together with costs of prosecution.

Vendors are hereby notified that when materials are purchased for the benefit of the State (i.e., the University), such exemptions apply except that in certain political subdivisions (for example - City of Denver) vendors may be required to pay sales or use taxes even though the ultimate product or services is provided to the State. These sales or use taxes will not be reimbursed by the University.

## Tax exempt certificate numbers:

- Federal Excise Tax Exemption Register Number: 84-730123K
- City of Boulder Tax License showing exempt status: 0-03282
- State of Colorado Certificate of Exemption for State Sales/Use Tax: 98-02565-0000 (this number appears on the procurement card and the certificate is reproduced below)

HIS LICENSE IS OT TRANSFERABLE	USE ACCOUNT NUMBER for all references	LIABILITY	ISSUE DATE	
	98-02565-0000	01 006	G 010180	DEC 01 2008
	633 17TH ST 15TH		co	
STATE OF	COLORADO CONTROLLERS			

 State of Colorado Certificate of Exemption for State Sales/Use Tax: 09802915 (issued to the Boulder campus and reproduced below)

THIS LICENSE IS NOT TRANSFERABLE	USE ACCOUNT NUMBER for all references	LIABILITY INFORMATION		ISSUE DATE
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