

SALES TAX EXEMPTION CERTIFICATE MULTI - JURISDICTION

See reverse side for instructions.

Issued to (Seller)		Address	
I CERTIFY THAT	Name of Firm (Buyer)		
	Street Address or Post Office Box Number		
	City	State	ZIP Code
QUALIFIES AS (Check each applicable item)	<input type="checkbox"/> WHOLESALER <input type="checkbox"/> RETAILER <input type="checkbox"/> MANUFACTURER <input type="checkbox"/> LESSOR* (See note on reverse side) <input type="checkbox"/> CHARITABLE OR RELIGIOUS		
	<input type="checkbox"/> POLITICAL SUBDIVISION OR GOVERNMENTAL AGENCY <input type="checkbox"/> OTHER (Specify) _____		
	1) and is registered with the below listed states and cities within which your firm would deliver purchases to us which are for resale or lease by us in the normal course of our business which is _____ or		
	2) that such purchases are exempt from payment of sales or use tax in such states and cities because our buyer is: <input type="checkbox"/> CHARITABLE OR RELIGIOUS <input type="checkbox"/> POLITICAL SUBDIVISION OR GOVERNMENTAL AGENCY <input type="checkbox"/> OTHERWISE EXEMPT BY STATUTE (SPECIFY) _____		
City or State	State Registration or ID Number	City or State	State Registration or ID Number
City or State	State Registration or ID Number	City or State	State Registration or ID Number
City or State	State Registration or ID Number	City or State	State Registration or ID Number
If the list of states and cities is more than six (6), attach a list to this certificate.			
<i>I further certify that if any property so purchased tax free is used or consumed by the firm as to make it subject to a Sales or Use Tax we will pay the tax due direct to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until cancelled by us in writing or revoked by the city or state.</i>			
General description of products to be purchased from the seller			
<i>Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.</i>			
Authorized Signature (Owner, Partner or Corporate Officer)		Title	Date

TO OUR CUSTOMERS:

In order to comply with the majority of state and local sales tax law requirements, it is necessary that we have in our files a properly executed exemption certificate from all of our customers who claim sales tax exemption. If we do not have this certificate, we are obligated to collect the tax for the state in which the property is delivered.

If you are entitled to sales tax exemption, please complete the certificate and send it to us at your earliest convenience. If you purchase tax free for a reason for which this form does not provide, please send us your special certificate or statement.

***LESSOR:** A form DR 0440, "Permit to Collect Sales Tax on the Rental or Lease Basis" must be completed and submitted to the Department of Revenue for approval.

CAUTION TO SELLER: In order for the certificate to be accepted in good faith by the seller, the seller must exercise care that the property being sold is of a type normally sold wholesale, resold, leased, rented, or utilized as an ingredient or component part of a product manufactured by the buyer in the usual course of his business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities.

Misuse of this certificate by the seller, lessor, buyer, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificates in some states or cities.

AFFIDAVIT FOR COLORADO SALES TAX EXEMPTION FOR FARM EQUIPMENT

- *I affirm that I have reviewed the written standards on this affidavit and that the primary use of this purchase or lease will qualify for the Colorado sales tax exemption for farm equipment used directly and primarily in my for-profit commercial farm, ranch or livestock production facility operation.*
- *I accept that I remain directly liable for the sales or use tax assessment, and any applicable penalty or interest, if my purchase is found to not qualify for the exemption, or if my purchase or lease is converted to a non-qualifying use.*
- *I understand that the dealer may request this affidavit for every purchase or lease, or less frequently, but a minimum of every two years.*

PLEASE PRINT OR TYPE		
Customer Name	Colorado Driver License Number	
Company Name, if applicable	TIN or Colorado Tax Number, if applicable	
Street or Route Address		
City	State	ZIP Code
Signature of Customer		Date
Seller Business Name		Colorado sales tax account number
Date of sale ☆	Amount of sale ☆	Invoice number ☆

DEALER: *Where any dealer has a reasonable doubt about either the primary use of the item they are selling to a commercial farm or ranch, or whether the item qualifies as a farm tractor, implement of husbandry, irrigation equipment, or aircraft used in crop dusting, the dealer cannot rely on this affidavit and must collect the sales tax. [C.R.S. 39-26-114(1)(b)]. Any customer who must pay the sales tax may claim a refund from the Department of Revenue on form DR 0137, providing such proof of his farming operation expenses and income and the use of the item as is appropriate. Illegible or incomplete affidavits cannot be accepted. Dealers who accept them risk liability for tax on the products.*

This affidavit must be retained for three years from the date the vendor files his or her sales tax return reporting the sale. The department may request a copy of this affidavit at any time during that three year period.

☆ Sellers must either (1) show the details of the sale here on the affidavit blocks **or** (2) be able to tie this affidavit back to every purchase the customer made that was tax exempted under this affidavit.