

Tax Exempt Check List

This check list must be completed in entirety to qualify for exemption.

Guest Name _____

Email Address _____

Phone Number _____

Confirmation Number _____

I am staying at
Home2 Tru

Arrival Date _____

The following documents are required to prove tax exemption.

Affidavit

- The method of payment must belong directly to the organization.

Denver Exemption from Sales, Use, or Lodger's Tax.

- Please note that there are 3 statements on this form which must be checked YES if it is a true statement as it applies to the organization or NO if it does not apply.
- If any one of these 3 statements is checked NO, they do not qualify for tax exemption status.

Tax exemption certificate

The method of payment must belong to the organization and meet all requirements.

- You must take a photocopy of the actual method of payment whether check or credit card.
- For security purposes, you may black out the account number on the method of payment.
- The corporation/organization name and/or tax exemption ID must be clearly visible on the photocopy.
- Cash is not a tax exempt method of payment.
- If your organization is not comfortable with this procedure we will have to wait to confirm exemption at check-in and the MOP must be present. Our team will review your MOP and submit details to Accounting, this process will then take 24 hours from this time.
- Please do not send a copy of your ID or the back of your credit card, we do not need this.

NOTE** Starting on page 7, we have included a "Claim for refund form" if you prefer to claim directly with the City and County **INSTEAD** of through our hotel.



Affidavit of Exempt Event

This form is used by Denver exempt organizations to claim exemption from Denver sales, use or lodger's tax for an event held at a Denver hotel, motel or other event venue. The vendor (hotel, motel or restaurant) is required to maintain a completed form for each tax-exempt sale pertaining to the stated event.

**Furnish this form to the seller. Retain this completed form for your records.
DO NOT RETURN TO THE DENVER TREASURY DIVISION UNLESS REQUESTED.**

Organization/Agency Information

Legal Name of Organization or Agency	Website		
Authorized Representative	Phone		
Address	City	State	Zip

Event Information

Name of Event	Date of Event
Description of Event	

Exemption Information

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 the purchase of a ticket, payment of a fee, or making an involuntary contribution.

Basis of Exemption Charitable Governmental

ALL OF THE STATEMENTS BELOW MUST BE TRUE FOR THE PURCHASE TO QUALIFY FOR TAX EXEMPTION

Indicate if all of the following statements are true for this event:

- | | | |
|-----|----|--|
| Yes | No | The purchase is included under, and is part of, the regular charitable functions and activities of the organization, or is purchased in a governmental capacity. |
| Yes | No | The transaction is billed directly to the organization and payment is made directly from organization funds. (Purchases of food or lodging by individuals do not qualify for the exemption even though the individual will be reimbursed by the organization or government.) |
| Yes | No | The participants at the event have not and will not reimburse the organization in any way for the event such as by purchase of a ticket, payment of a registration fee, or by making an involuntary contribution. |

Purchaser Information

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.

Purchaser's Signature	Date		
Print Name	Driver's License #	State	

For Use by Hotel/Motel/Restaurant or Other Vendor to Verify Exemption

This form should be completed in its entirety and retained, together with a completed "Standard Municipal Home Rule Affidavit of Exempt Sale" form and customer's letter of Denver exemption (issued to charitable organizations) for a minimum of four years to assist in documenting an exempt transaction.

Employee's Signature

Denver Exemption Verified By
(Employee's Printed Name)



Standard Municipal Home Rule Affidavit of Exempt Sale

This form is provided by home rule municipalities within the State of Colorado to record supporting information for any transaction on which an exemption from tax is claimed. The form is maintained by the seller for tax-exempt sales.

Furnish this form to the seller. Do not return this form to the taxing jurisdiction.

Purchase Details

Purchase for resale - or - Purchase for wholesale (Qualifications may vary by jurisdiction – see instructions)

State license number (not FEIN number): _____ Expiration _____

Local license number (if applicable): _____ Issuing municipality: _____

I affirm items purchased are for resale/wholesale in the ordinary course of business. Initial _____

Purchase by charitable organization (Exemptions may vary by jurisdiction)

State tax-exempt number (not FEIN number): _____

Local tax-exempt number (if applicable): _____ Issuing municipality: _____

Payment information (required to meet one of the following):

Paid by cash and accompanied by a purchase order from the organization

Paid by check drawn on funds of the exempt organization

Paid by purchasing card bearing information of the exempt organization

The embossed name of the card is: _____

Paid by commercial card not a personal credit card - card's last four digits: _____

Purchase for federal, state, or local government

Credit card number (first six and last four only): _____ - _____ XX-XXXX- _____

Federal government (payment information – required to meet one of the following):

GSA SmartPay3 card – fleet card with picture of a road

GSA SmartPay3 card – purchase card with picture of an eagle

GSA SmartPay3 card – travel card with picture of an airplane

GSA SmartPay3 card – tax advantage card with picture of a hotel and car

GSA SmartPay3 card – integrated card with picture of a globe

State and local government (payment information – required to meet one of the following):

Paid by cash and accompanied by purchase order issued by the government agency

Paid by check issued by and drawn on funds from the government agency

Paid by government purchase card as designated on the card

State tax-exempt number printed on the card (Colorado only): _____

Check if the card states “for official state use only” or “tax exempt”

Purchase for foreign and diplomatic exemptions (required to meet the following):

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).

Other qualified exemption

Nature of exemption: _____

Exempt number: _____

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 Standard Municipal Home Rule Affidavit of Exempt Sale

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

General Instructions

Purpose of Form

This form is used to certify to sellers that a purchase qualifies for exemption under DRMC 53-26, DRMC 53-97 & DRMC 53-172.

For Sellers, accepting and keeping this document helps you obtain 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 seller helps to speed up your purchase process.

Reminders

Furnish to seller. This form should be furnished to the seller charging the tax. Do not send this form to the taxing jurisdiction. 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, DRMC 53-42, DRMC 53-110 & DRMC 53-180 **requires** the seller to collect the tax. The seller 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.

Signature required. The individual making the purchase must sign and date the form at the bottom. A separate affidavit may be 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.

Expedite purchase. 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.

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

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 municipality.

Seller Instructions

Sellers have the burden of proving that a transaction was properly exempted. If an exemption is subsequently disallowed by the municipality, 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.

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 reasonable 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's 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 of the listed characteristics.

Collection of this form does not provide a safe-harbor from disallowance by the municipality. Retain this form for at least four (4) years.

Jurisdiction Specific Instructions

City and County of Denver Treasury Website.

Please visit www.denvergov.org/treasury for all Tax Guides, Tax Rules, DRMC and other resources.

Constructions Materials. Please see [Tax Rule No. 5](#), "Rules Regarding the Assessment and Collection of Sale and Use Tax on Sales and Use of Tangible Personal Property Acquired by Construction Companies." Contractors are deemed to be the end user of construction materials; there are no exempt construction jobs in Denver.

Charitable Organizations. Denver does not issue exemption numbers for charitable entities. Instead, when granted exemption, they are issued a "Letter of Exemption." A copy of this letter should be retained with this completed affidavit. For further reference, please see [Tax Guide No. 10](#), "Charitable Exemption."

Wholesale/Resale Transactions. In order for a wholesale sale to be valid, the seller must exercise care and good faith to insure the product sold is of a type normally resold, leased, rented, or incorporated as an ingredient or component part of a product manufactured by the buyer and then resold in the usual course of business. It is the seller's responsibility to collect sales tax on any questionable situations. Please see [Tax Guide No. 24](#), "Exemption-Burden of Proof," [Tax Guide No. 56](#), "Manufacturers;" and [Tax Guide No. 86](#), "Wholesales Sales and Wholesale Dealers."

Additional Information. For additional information about the form please review a short video created by The Colorado Municipal League at: <https://youtu.be/mnplbX1IlgU>

You must take a photocopy of the actual method of payment whether check or credit card.

- For security purposes, you may black out the account number on the method of payment.
- The corporation/organization name and/or tax exemption ID must be clearly visible on the photocopy.
- Cash is not a tax exempt method of payment.
- If your organization is not comfortable with this procedure we will have to wait to confirm exemption at check-in and the MOP must be present. Our team will review your MOP and submit details to Accounting, this process with then take 24 hours from this time.
- Please do not send a copy of your ID or the back of your credit card, we do not need this.

INSERT COPY OF YOUR FORM OF PAYMENT HERE CHECK OR CREDIT CARD

*** Do not send us your photo ID or a picture of the back of the card***

For security purposes, you may black out the account number on the method of payment.

Organization Listed on Check/Card _____

Last 4 Digits on the Card/Check _____

INSERT A COPY OF YOUR TAX EXEMPT CERTIFICATE PAGE HERE.

STOP HERE Only fill this form out if you prefer to claim your refund directly with the City.



CITY AND COUNTY OF DENVER CLAIM FOR REFUND

RETURN TO: Refund@denvergov.org OR Department of Finance - Refunds 201 W. Colfax Ave. MC 1001 Dept 1009 Denver, Colorado 80202 Phone: (720) 913-9394

Sales Tax Use Tax Lodger's Tax Occupational Privilege Tax TBT FDA License Fee

Licensed Taxpayer Claims - (Claims filed by taxpayers licensed with the City and County of Denver)

Name of Claimant Ph. # Refund Mailing Address Street City State Zip Contact Person E-mail: Amount of Claim for Refund \$ Denver Account # Period(s) Being Claimed:

3rd Party Claims - (Claims filed by purchasers/employees not licensed with the City and County of Denver)

Must be filed within 60 days of transaction resulting in overpayment of tax - see instructions

Name of Claimant Ph. # Refund Mailing Address Street City State Zip Contact Person E-mail: Amount of Claim for Refund \$ Tax Paid to: Date(s) Tax Paid:

Statement of REASON FOR REFUND CLAIM

I hereby certify, under penalty of perjury, that the statements made herein are true and correct to the best of my knowledge. I understand that making false statements in connection with an application for refund is a violation of the Denver Revised Municipal Code and may be punishable by fines not to exceed \$999.00 and/or imprisonment of up to one (1) year.

Unsigned forms will be considered incomplete and not logged or processed.

Signature of Claimant

Date

Print Name

OFFICIAL USE ONLY

Adjustments Total \$ Denied Total \$ Interest Total

REFUND AMOUNT APPROVED \$

REVIEWER Date

SUPERVISOR Date

MANAGER Date

DIRECTOR Date

GENERAL INSTRUCTIONS AND INFORMATION

This form should be completed for all claims for refund of Denver sales, use, lodger's, occupational privilege (OPT), telecommunications business (TBT) and facilities development admissions (FDA) taxes.

Submission of request for refund on any other form (exclusive of those filed via Denver's eBiz Tax Center) will be considered invalid, not logged or processed. Submitting your claim with all required documentation detailed below will verify the validity of your claim. Failure to provide all required documentation will delay the processing of the claim. Additional documentation or verification may be required after receipt of your claim and original documentation.

SALES, USE AND LODGER'S TAX

Licensed Taxpayer Claims Require:

- 1) Detailed explanation of how error occurred.
- 2) Copy of invoice(s) and credit memo(s) involved in claim.
- 3) Sales journals that provide sufficient evidence as to how the sales for the period were summarized and that clearly show the total monthly sales total (including the invoice(s) in question) and the amount of tax reported and paid to the City and County of Denver.
- 4) Include any other documentation you consider appropriate.
- 5) **Must be filed within three (3) years after the return is filed.**

3rd Party Claims From Individuals (Customers) Require:

- 1) Copy of original invoice on which Denver tax was charged.
 - 2) Proof of payment of the invoice (receipt, or copy of front and back of canceled check).
 - 3) Claims for tax charged on automotive vehicle purchases require return of the Denver motor vehicle receipt (form TD 206) issued by the dealer, if the vehicle was not titled nor registered in Denver.
 - 4) Include any other documentation you consider appropriate.
 - 5) **Must be filed within 60 days of the transaction resulting in the overpayment of tax.**
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OCCUPATIONAL PRIVILEGE TAX

Licensed Taxpayer Claims Require:

- 1) Detailed explanation of how error occurred.
- 2) Proof of having refunded the employee(s) for any employee portion claimed (copy of front and back of canceled check, or copy of payroll journal showing the refund).
- 3) Copy of payroll journal that provides a detail listing of all employees during the period, in question, city or location worked if not Denver, how much each employee was paid for the period, whether paid hourly or by salary, and evidence the tax due was reported and paid to the City of Denver.
- 4) **Must be filed within three (3) years after the return is filed.**

3rd Party Claims From Individual Employees Require:

- 1) Proof of collection by employer (copies of check stubs or payroll journals).
 - 2) Signed statement from employer on business letterhead acknowledging that work was not performed in Denver during the period in question, if applicable.
 - 3) **Must be filed within 60 days of the transaction resulting in the overpayment of tax.**
-

TBT AND FDA TAX

- 1) Submit all appropriate documentation to support the claim filed.
- 2) **Must be filed within three (3) years after the return is filed.**