

Affidavit for Colorado Excise Tax Exemption for Firearms, Firearm Precursor Parts, and Ammunition

Purpose of This Form

This form may be used to document eligibility for the excise tax exemption allowed for sales of firearms, firearm precursor parts, and ammunition to certain types of purchasers. It may be applied to multiple purchases by the same purchaser under the same exemption type. Do not send this form to the Department.

The purchaser may complete this form and give it to the vendor as part of documenting the excise tax exemption.

The vendor has the burden of proving that a sale is exempt from the excise tax. As part of its due diligence in verifying the purchaser's eligibility, the vendor may accept this form or obtain and retain the same information in its records in another format.

The vendor remains solely liable for the reporting and payment of the excise tax, plus interest and penalties, if applicable, for any purchase that is found to not qualify for the exemption. The purchaser may not claim a refund from the Department for excise tax charged by the vendor.

Qualification for Exemption

Sales to a peace officer, a law enforcement agency employing a peace officer, or an active duty member of the Armed Forces of the United States are exempt from the excise tax. An individual purchaser must present a photographic identification (ID) card issued by the United States Armed Forces or the law enforcement agency employer. A law enforcement agency purchase must be made directly from the funds of the agency.

Active Duty Member of the Armed Forces of the United States

Armed Forces of the United States means the United States Army, Navy, Air Force, Space Force, Marine Corps, and Coast Guard. Active duty means full-time duty in the active military service of the United States, including sustained duty in the Space Force. Full-time duty includes full-time training duty, annual training duty, and attendance, while in the active military service, at a school designated as a service school by law or by the Secretary of the military department concerned. The exemption is not allowed for full-time National Guard duty.

Peace Officer

For the purpose of this exemption, a peace officer means one of the following:

- A Colorado certified peace officer, which is a person certified by the Peace Officers Standards and Training (POST) Board;
- A police officer or criminal investigator employed by a federal or tribal law enforcement agency (see below for examples of such agencies); or
- A qualified retired law enforcement officer, as defined in 18 U.S.C. sec. 926C (c).

Law Enforcement Agency Employing a Peace Officer

A direct purchase by a Colorado, federal, or tribal law enforcement agency is exempt from the excise tax. The purchase is also exempt from Colorado sales tax because these agencies are governmental entities that reasonably use firearms, firearm precursor parts, and ammunition in only a governmental capacity. This form may be used to document both exemptions.

Colorado law enforcement agency means a department or agency of the state or of a county, city, city and county, or town within the state that employs at least one peace officer who is authorized to carry a firearm while on duty.

Federal law enforcement agency includes:

- Bureau of Alcohol, Tobacco, Firearms, and Explosives;
- Coast Guard;
- Criminal Division of the Department of Justice;
- Department of Homeland Security;
- Diplomatic Security Service;
- Drug Enforcement Administration;
- Federal Bureau of Investigation;
- Federal Protective Service;
- Fort Carson Police;
- Immigration and Customs Enforcement;
- Internal Revenue Service;
- National Park Service;
- National Security Division of the Department of Justice;
- Naval Criminal Investigative Service;
- United States Customs and Border Protection;
- United States Marshals Service;
- United States Postal Inspection Service;
- United States Secret Service; and
- Any other federal agency with specific statutory authority to investigate violations of federal criminal laws.

Tribal law enforcement agency includes the Southern Ute Indian Police Department and Ute Mountain Ute Indian Police Department.

Purchaser Instructions

Line 1 Purchaser Information

For an individual purchaser, enter your full legal name (last name, first name, and middle initial). For a law enforcement agency purchaser, enter the full agency name. Abbreviations such as "Dept." are acceptable, but do not use acronyms such as DPD. Also enter the individual or agency purchaser's mailing address, email address, and phone number.

Purchaser Instructions (continued)

Line 2 Exemption Type

Mark the type of qualifying purchaser. For an individual purchaser, also mark the branch of the armed forces or the type of peace officer.

Line 3 Individual Purchase Information

If the purchase is being made by an individual, enter the following information and present your photographic identification (ID) card issued by the United States Armed Forces or your law enforcement agency employer.

Active Duty Member of the Armed Forces of the United States

- Department of Defense (DoD) identification number on the back of your Common Access Card (CAC);
- CAC expiration date; and
- Rank listed on your CAC.

Peace Officer

- ID number – For a Colorado peace officer, enter your POST Identification Number (PID). This number may not appear on the ID issued by your agency. For a federal or tribal law enforcement officer, enter the number on the ID issued by your law enforcement agency employer, if it lists a number. For a qualified retired law enforcement officer, enter the number on the ID issued by the law enforcement agency from which you separated from service, if it lists a number;
- Expiration date of your law enforcement agency ID, if listed;
- Rank, position, or title with your law enforcement agency employer; and
- Name and phone number of your law enforcement agency employer. If you are a qualified retired law enforcement officer, use the agency from which you separated from service. Abbreviations such as “Dept.” are acceptable, but do not use acronyms such as DPD.

If you are a qualified retired law enforcement officer, either your agency-issued ID must indicate your qualification in firearms training in the previous year, or you must also present a firearms certification issued by your state of residence or a certified firearms instructor in that state.

Line 4 Agency Purchase Information

If the purchase is being made by a law enforcement agency, mark the type of qualifying payment made directly from the funds of the agency. A purchase authorization may include a bid, purchase order, contract, or other agreement with the agency.

Also enter the number, state, and expiration date of the agency’s sales tax exemption certificate, and present the certificate to the vendor, if applicable. Governmental entities are not required to obtain an exemption certificate.

Line 5 Purchaser Signature

This form must be signed by the individual purchaser or a person authorized to execute this form on behalf of the law enforcement agency purchaser.

Vendor Instructions

A vendor should follow these steps to obtain and retain sufficient information and documentation from the purchaser to verify eligibility for the exemption. If evidence readily discernible to you at the time of the sale provides reason to doubt the purchaser's eligibility, you must either obtain sufficient information and documentation to resolve the doubt, or you must report and pay the applicable tax.

If the Department subsequently finds that a sale was not exempt, but you obtained and retained sufficient information and documentation from the purchaser, you will be considered to have met your burden of proof and will be relieved of liability for the tax with respect to that sale.

Document

For an individual purchaser, collect and keep the required information using this form DR 7612 or in another format in your records. For a law enforcement agency purchaser, collect and keep the required information for both the excise tax and sales tax exemptions only once, on either form DR 7612 or form DR 5002 or in another format in your records.

Photographic Identification Card

For an individual purchaser, inspect a physical copy of the photographic identification (ID) card issued by the United States Armed Forces or the law enforcement agency employer to ensure it is valid and has not expired, if applicable. For an ID issued by the United States Armed Forces or a federal law enforcement agency, federal law generally prohibits making a copy.

ID for Active Duty Member of the Armed Forces of the United States

Confirm that the ID is a valid Common Access Card (CAC) issued by the Department of Defense (DoD) for an active duty member. The front of the card must:

- Be vertically oriented;
- Have a white background with no colored bars or a blue bar in the middle;
- State "United States Government" at the top and "Geneva Conventions Identification Card" at the bottom;
- Display a color photo of the individual;
- List an "Agency/Department" that meets the definition above for Armed Forces of the United States;
- List the individual's rank; and
- List an expiration date in the future.

Ensure that your records have the DoD ID number from the back of the card and not the Benefits Number. For more help interpreting a CAC, see the DoD website at cac.mil/Common-Access-Card.

ID for Peace Officer

A current peace officer must present a photographic ID card issued by their law enforcement agency employer. For a Colorado peace officer, the POST ID number (see above) may not appear on this ID.

A qualified retired law enforcement officer must present a photographic ID card issued by the agency from which the individual separated from service that identifies the person as having been employed as a police officer or law enforcement officer. To confirm that the individual has met the active duty standards for qualification in firearms training in the previous year, either the qualification must be indicated by the agency on this ID, or the individual must also present a firearms certification issued by their state of residence or a certified firearms instructor in that state.

Vendor Instructions (continued)

Sales Tax Exemption Certificate

For a law enforcement agency purchaser also claiming a sales tax exemption, confirm that any state issued sales tax exemption certificate is valid in one of the following ways:

- Go to [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline), click the link to “Verify a License or Certificate,” and keep a record of its number and expiration date; or
- Inspect a physical copy of the license or certificate, ensure it is complete and has not expired, and keep a copy of it.

Update

For an individual purchaser, re-check the validity of the photographic identification (ID) card during the first transaction after the previous ID has expired or if you have reason to doubt whether your previous verification is valid or applicable.

For a law enforcement agency purchaser, verify that each purchase is made with a qualifying payment directly from the funds of the agency.

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1. Purchaser Information

Name

Mailing Address

City

State

ZIP Code

Email

Phone Number

2. Exemption Type

Mark the type of qualifying purchaser:

☐ Active Duty Member of the Armed Forces of the United States – Mark one of the following:

☐ Army

☐ Air Force

☐ Marine Corps

☐ Navy

☐ Space Force

☐ Coast Guard

☐ Peace Officer – Mark one of the following:

☐ Colorado Certified Peace Officer

☐ Police Officer or Criminal Investigator employed by a Federal or Tribal Law Enforcement Agency

☐ Qualified Retired Law Enforcement Officer

☐ Law Enforcement Agency Employing a Peace Officer

3. Individual Purchase Information

Armed Forces or Law Enforcement ID Number

Expiration Date (MM/DD/YYYY)

Rank, Position, or Title

Law Enforcement Agency Employer

Phone Number

4. Agency Purchase Information

Mark the type of qualifying payment:

- ☐ Purchase Authorization from the agency to be paid later ☐ Check issued by the agency
- ☐ Cash with a purchase authorization from the agency ☐ Colorado State or Local Government Credit Card
- ☐ U.S. Government GSA SmartPay3 Card

Sales Tax Exemption Number

State

Expiration Date (MM/DD/YYYY)

5. Purchaser Signature

I declare that the purchases I make using this form qualify for the exemption entered above, and that I am the purchaser or have the authority to execute this form on behalf of the purchaser.

Signature

Date (MM/DD/YY)