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DR 1260 (12/27/16)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261 - 0009
(303) 238-SERV(7378)

Sales Tax Exempt Certificate Electricity & Gas For Domestic Consumption

Note: Exemption certificate must be signed and filed with your proper utility company. The utility company will exempt the account from sales taxes on utilities, except for the taxes of those local entities which do not allow for this exemption.

To	Name of Utility Company			
Address or P.O. Box Number		City	State	ZIP
From	Last Name of Applicant (as shown exactly on the utility billing)		First Name	Middle Initial
Address or P.O. Box Number (as shown exactly on the utility billing)				
City		State	Zip	Utility Account Number

Any purchase or sale of fuel for use in a dwelling or minor building associated with the residence that is billed under the residential utility meter, such as a shed, garage, or barn is exempt from Colorado sales tax. Fuel is presumed to be for use in a dwelling when a utility company charges a residential utility rate.

Residential fuel purchased or sold to separate dwellings in multi-unit apartments, condominiums, townhouses, or mobile/trailer homes is also exempt from Colorado sales tax regardless of whether the dwellings are billed under a single utility meter or a master utility meter and regardless of the rate (residential or commercial) the utility company charges.

Buildings that billed through a master utility meter at commercial rate, but nevertheless qualify for this exemption because the use is exclusively for a domestic purpose, must file this form with their proper utility company.

If a master utility meter includes any areas for which fuel is not used for a residential purpose, such as a leasing office or a commercial business on the first floor, such fuel is not exempt. If the multi-unit building includes areas for which fuel is not exempt, this form may still be submitted to your utility provider, but the non-exempt use requires the payment of tax to the Department on form DR 0100 or DR 0100A.

If, upon audit of the account by the Department of Revenue, a determination is made that the account does not meet the requirements as outlined above, taxes, penalties, and interest may be assessed to the owner claiming the exemption.

Under penalties of perjury, I swear or affirm that the gas and/or electric service which is billed to the above applicant, under a commercial rate, by the supplier named herein is used **exclusively** for residential use and therefore qualifies for exemption from **Colorado State** Sales and Use Tax.

Authorized Signature	Title	Date (MM/DD/YY)
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