



DO NOT SEND

DR 0172 (06/03/22)  
COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261 - 0009  
(303) 238-SERV (7378)

## Special Notice

### Purpose of this application

The exemption certificate for which you are applying must be used only for the purpose of purchasing construction and building materials for the exempt project described below. This exemption does not include or apply to the purchase or rental of equipment, supplies, and materials which are purchased, rented, or consumed by the contractor and which do not become a part of the structure, highway, road, street, or other public works owned and used by the exempt organization.

Any unauthorized use of the exemption certificate will result in revocation of your exemption certificate and other penalties provided by law.

A separate certificate is required for each project.

### Subcontractors:

Subcontractors will not be issued Certificates of Exemption by the Department of Revenue. Upon receipt of the Certificate, the prime contractor should make a copy for each subcontractor involved in the project and complete it by filling in the subcontractor's name and address and signing it. The original Certificate should always be retained by the prime contractor. Copies of all Certificates that the prime contractor issued to subcontractors should be kept at the prime contractor's place of business for a minimum of three years and be available for inspection in the event of an audit.

### Application Requirements (Checklist)

#### Prevent your application from being returned.

- Read the Special Notice
- Complete an application for each project.
- Accurately complete all applicable fields. (Read Instructions)
- Attach a copy of the contract or agreement page, identifying the contracting parties, bid amount, type of work performed. This must include the signature of the Exempt Organization.
- Bid amount on Contract or Agreement page matches the amount listed on the application (to the penny)
- The exempt organization's 98 number was provided and is correct.
- Ensure the completion dates listed on the application can be validated by your contract, award letter, agreement or purchase order.
- Sign the DR 0172 (Contractor Application for Exemption Certificate).

See FYI Sales 95 for information about qualifying affordable housing projects.



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## Form Instructions

Accurately complete all applicable fields. Additional information for specific fields is available below.

### Contractor Information:

#### Colorado Withholding Account Number

A Colorado Account Number (CAN) should be provided in this field. If your company does have a (CAN) review the options listed below. Applications that are left blank or list N/A will not be processed.

#### Subsidiary:

This box is marked when a subsidiary is using the parent's withholding account number (only when it does not have its own.) Provide the parents CAN.

#### Subcontractor:

This box is marked when a contractor does not have employees of their own and outsources their employees through a subcontractor. List the subcontractor or subcontractors name and CAN(s).

#### Staffing Agency:

This box is marked when a contractor does not have employees of their own and outsources their employees through a staffing agency. Provide the Staffing Agency's name and CAN.

#### No employees/no subcontractors

For contractors with no employees, no subcontractors/ staffing agencies:

Write no employees in the (CAN) box and provide an explanation. For example, I have no employees or subcontractors and perform all of the work myself.

### Attachment Required

Contract (agreement, purchase order, award letter)

Each application must include a copy of the contract or agreement to include the following information:

- The type and scope of work
- Bid amount (the same amount to the penny should be listed on your application)
- Project start and estimated completion dates.
- Is signed by contracting parties involved in the project including the exempt organization.

### Exemption Information:

#### Exempt Organization's Number

An exempt organization's Colorado exemption account number will begin with a "98".

Contact the exempt organization to obtain or verify this information prior to submitting your application.

Failure to provide this number will cause your application to be rejected.

#### Scheduled Construction Start and Estimated Completion Dates

Enter the start and completion dates in these fields.

Ensure the completion dates listed on the application can be validated by your contract, award letter, agreement or purchase order.



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Contractor Application for Exemption Certificate

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Any unauthorized use of the exemption certificate will result in revocation of your exemption certificate and other penalties provided by law.

A separate certificate is required for each project.

Fax completed forms and contracts to 303-205-2376 or mail to: Colorado Department of Revenue, Denver, CO 80261-0009

Failure to accurately complete all boxes of the form or provide all supporting documentation will cause the application to be denied.

Must be completed by applicant

Contractor Information

Form section for Contractor Information including fields for Trade name/DBA, Owner name, Mailing Address, E-Mail Address, FEIN, Bid amount, Fax number, Business Phone number, Colorado withholding tax account number, and checkboxes for Subsidiary, Subcontractors, Staffing Agency, and No employees/subcontractors.

Exemption Information

Form section for Exemption Information including fields for Attachment Required, Name of exempt organization, Address of exempt organization, Principal contact, Housing Authority, Name of Project, Owner of the Project, Physical location of project site, Scheduled construction start date, Estimated completion date, and Signature of the business owner.