

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.

Exemptions Mailbox

dor_exemptionapplications@state.co.us

Purpose

Use this mailbox to submit new applications or provide missing information for an existing application. Emails inquiring about a status or requesting copies of approved certificates will not receive a response.

New Submissions

A separate application is required for each project. Multiple applications are allowed and can be submitted in one email if they are added as separate attachments. Copies of approved certificates will not be issued from this mailbox. In the subject line list the word Encrypt.

Existing applications

Include a copy of the notice received along with the missing information. In the subject line list the word Encrypt.

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 not 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.

If the project includes a warranty period, enter the end of the warranty period as the completion date.

If the project later has its completion date extended, you may email the Exemptions Mailbox to request an updated certificate.

Contractor Application for Exemption Certificate

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.

Failure to accurately complete all boxes of the form and attach all required documentation will cause the application to be denied.

Submit your completed form and attachments by:

- Email to DOR_ExemptionApplications@state.co.us;
- Fax to 303-205-2376; or
- Mail to: Colorado Department of Revenue
 Sales Tax Accounting Section
 PO Box 17087
 Denver CO 80217-0087

Contractor Information				
Trade name/DBA				
Owner, partner or corporate last name		First Name		Middle Initial
Mailing Address		City		State ZIP
E-Mail Address		FEIN	Bid amount for your contract (Must match to the penny) \$	
Fax number		Business Phone number		
Colorado withholding tax account number				
If your company does not have a Colorado withholding tax account number check the option below that applies (See instructions)				
<input type="checkbox"/> Subsidiary <input type="checkbox"/> Subcontractors <input type="checkbox"/> Staffing Agency <input type="checkbox"/> No employees/subcontractors (see below)				
No Employees/Subcontractors. (Provide explanation or attach a letter of explanation).				
Exemption Information				
Attachment Required Copies of contract or agreement page, identifying the contracting parties, bid amount, type of work, and signatures of contracting parties must be attached				
Name of exempt organization (as show on contract)			Exempt organization's number (See instructions) 98	
Address of exempt organization		City		State ZIP
Principal contact at exempt organization-Last Name		First Name		Middle Initial
Housing Authority (if applicable)		Name of Project (if applicable)		
Owner of the Project (if applicable)				
Physical location of project site (give actual address when applicable and Cities and/or County(ies) where project is located)				
City		State	ZIP	Principal contact's telephone number
Scheduled construction start date (MM/DD/YY)		Estimated completion date (MM/DD/YY) (See instructions)		
I declare under penalty of perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.				
Signature of the business owner, partner or corporate officer		Title of corporate officer		Date (MM/DD/YY)