

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.

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.

Online Requirements

An online application is available to accounts using a Federal Employer Identification Number (FEIN). Contractors using an SSN/ITIN are not eligible to use this service at this time. If you are planning to submit your application through Revenue Online, you will need a valid email address and a digital copy of your contract. Ensure all required fields of the application are completed accurately and match the documentation included in your attachment. File online by visiting <https://www.colorado.gov/revenueonline> and scroll to the "Sales and Use Tax" section. Start your application by clicking on the link to "File and Application for a Contractor Exemption."

Exemptions Mailbox

Purpose

Use this mailbox for the following reasons:

- You are a first time applicant
- To request an extension for an existing project
- To supply requested or missing documentation listed in a letter received.
- General inquiries or emails inquiring about a status or requesting copies of approved certificates will not receive a response.

New Contractors

Review the Application Requirements (Checklist) section and the other form instructions provided. A separate application is required for each project. Multiple applications can be submitted in one email if they are added as separate attachments. Copies of approved certificates will not be issued from this mailbox.

Extension Requests

A one time extension can be requested by email or phone. Additional extension requests or those that are greater than 6 months must include supporting documentation.

Application Not Process Letter

Contractors who have submitted an application and received a letter indicating that it cannot be processed due to incorrect or missing information or documentation, can request another review by providing the requesting information and Including a copy of the notice received.

Email your request using the words Encrypt in the subject line to the mailbox below:

dor_exemptionapplications@state.co.us

Contractor Application for Exemption Certificate

Please note the following:

- 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.

Existing Contractors: Contractors who have applied for and were issued a certificate can now file online (see instructions)

New Contractors and Extensions Requests: New applicants and those requesting an extension should be submitted by email (see instructions)

Contractor Information

Trade Name/DBA

Owner, partner or corporate last name

First Name

Middle Initial

Mailing Address

City

State ZIP Code

Email Address

FEIN Number

Bid amount for your contract (Must match to the penny)

Colorado withholding tax account number

\$

Fax Number

Business Phone Number

If your company does not have a Colorado withholding tax account number check the option below that applies (See instructions)

Subsidiary

Subcontractors

Staffing Agency

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 shown on contract) Exempt organization's number (See instructions)
98

Address of exempt organization

City State ZIP Code

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 Code 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 Date (MM/DD/YY)

Title of corporate officer