

## COLORADO SALES AND USE TAX CERTIFICATE OF EXEMPTION

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*\*\*\*For internal Indiana University use only\*\*\**

**NOTE:** According to 39-26-718(1)(a), C.R.S., Colorado allows Indiana University to use the exemption certificate issued by the state of Indiana (ST-105) when doing business with Colorado vendors. Use the Indiana certificate (attached) to make sales tax-exempt purchases with Colorado vendors.

Indiana University may purchase taxable goods and services without paying Colorado sales taxes if the following requirements are met:

1. **On the "Affidavit of Exempt Sale,"** in the section that has the box with the X, under "State and local government," check either the box indicating payment is with a check, or with a credit card.
2. **If the purchase totals less than \$100:** The purchaser must show a copy of the Indiana exemption certificate and must sign an affidavit declaring the purchase is made from Indiana University funds
3. **If the purchase totals \$100 or more:** The purchaser must show a copy of the Indiana exemption certificate. Payment for the item or service must be made with an Indiana University check or credit card, not via cash or an individual's check or credit card, and the University will not be reimbursed by any person(s) for the use or consumption of the item or service
4. The items or services purchased are used in conjunction with Indiana University's regular educational functions and activities.
5. No substantial part of Indiana University's activities may include carrying on or otherwise trying to influence legislation
6. The University may not participate in, or intervene in, any political campaign on behalf of any candidate for public office (including the publishing or distributing of statements)

**INSTRUCTIONS:**

- Provide a copy of the attached certificates to each vendor when making exempt purchases.

Indiana Department of Revenue  
**General Sales Tax Exemption Certificate**

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, Aircraft, or Gasoline. In addition, this exemption certificate may not be issued by a nonprofit organization.** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

**Sales tax must be charged unless all information in each section is fully completed by the purchaser.** Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue. A valid certificate also serves as an exemption certificate for (1) county innkeeper's tax and (2) local food and beverage tax.

**Section 1 (print only)**

Name of Purchaser: \_\_\_\_\_

Business Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

Purchaser must provide minimum of one ID number below.\*

Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate.

TID Number (10 digits): \_\_\_\_\_ - LOC Number (3 digits): \_\_\_\_\_

If not registered with the Indiana DOR, provide your State Tax ID Number from another State  
**\*See instructions on the reverse side if you do not have either number.**

State ID Number: \_\_\_\_\_ State of Issue: \_\_\_\_\_

**Section 2**

Name of Seller: \_\_\_\_\_

Address of Seller: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

**Section 3**

Is this a  blanket purchase exemption request or a  single purchase exemption request? (check one)

Description of items to be purchased: \_\_\_\_\_

**Section 4**

Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)

Sales to a retailer, wholesaler, or manufacturer for **resale** only.

Sale of manufacturing machinery, tools, and equipment to be used directly in direct **production**.

Sales of tangible personal property predominately used (greater than 50 percent) in providing **public transportation** - provide USDOT Number. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a **school bus operator**, must provide their SSN or FID Number in lieu of a State ID Number in Section 1.

USDOT Number: \_\_\_\_\_

Sales to persons, occupationally engaged as farmers, to be used directly in production of **agricultural** products for sale.  
**Note:** A farmer not possessing a State Business License Number may enter a FID Number or a SSN in lieu of a State ID Number in Section 1.

Sales to a **contractor** for exempt projects (such as public schools, government, or nonprofits).

Sales to **Indiana Governmental Units** (agencies, cities, towns, municipalities, public schools, and state universities).

Sales to the **United States Federal Government** - show agency name. \_\_\_\_\_  
**Note:** A U.S. Government agency should enter its Federal Identification Number (FID) in Section 1 in lieu of a State ID Number.

Other - explain. \_\_\_\_\_

**Section 5**

I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, aircraft, or gasoline. I further attest that the property purchased is not being purchased by a nonprofit organization.


I confirm my understanding that misuse, (*either negligent or intentional*), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Signature of Purchaser: Small D. Liberty Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.  
**Seller must keep this certificate on file to support exempt sales.**

## Declaration of Wholesale or Entity Sales Tax Exemption

1. Purchaser Information		License or Exemption Information	
Legal Name Indiana University		Sales Tax License or Exemption Number 0003123294	
Trade Name (if different)		State IN	Expiration Date 1/18/2025
Mailing Address 1024 E 3rd St		Phone Number 812-855-0142	
City Bloomington		State IN	ZIP Code 47405
<b>2. Wholesale Exemption.</b> Mark the type of exemption, and describe your ordinary course of business.			
<input type="checkbox"/> Purchase for Resale  <input type="checkbox"/> Manufacturing - Mark one of the following: <input type="checkbox"/> Ingredients or Component Parts <input type="checkbox"/> Machinery, Machine Tools, and Parts <input type="checkbox"/> Testing, Modification, or Inspection		Ordinary Course of Business, including the product(s) manufactured and/or sold:	
<b>3. Entity Exemption.</b> Enter a and b as required.			
<b>a. Mark the type of entity.</b>			
<input type="checkbox"/> 501(c)(3) Charitable Organization		<input type="checkbox"/> 501(c)(19) Veterans' Organization	
<input checked="" type="checkbox"/> U.S. or Colorado State or Local Government		<input type="checkbox"/> Affordable Housing Project	
<input type="checkbox"/> Tribe or Member – For sales on or delivered to a Colorado reservation. Mark the type of qualifying purchaser:			
<input type="checkbox"/> Tribal Government		<input type="checkbox"/> Enrolled Tribal Member	
<input type="checkbox"/> Entity owned by tribe or member – Enter the total tribal ownership percentage:			
<b>b. Mark the type of qualifying payment, unless the exemption is for a tribal member or entity owned by a tribe or member.</b>			
<input type="checkbox"/> Purchase Authorization to be paid later			
<input type="checkbox"/> Cash with a purchase order from the entity		<input checked="" type="checkbox"/> Check issued by the entity	
<input type="checkbox"/> U.S. Government GSA SmartPay3 Card		<input type="checkbox"/> Colorado State or Local Government Credit Card	
<input type="checkbox"/> Non-Government Credit Card bearing the entity name or branded for commercial use			
<b>4. Other Exemption.</b> Describe the exemption claimed and how your purchase qualifies.			
Exemption Claimed		Qualifications	
<b>5. Purchaser Signature</b>			
I declare that the purchases I make using this form qualify for exemption from Colorado sales and use taxes as entered above, and that I am the purchaser or have the authority to execute this form on behalf of the purchaser.			
Printed Name Donald S Lukes		Title University Treasurer	
Signature 		Date (MM/DD/YY) 03/01/2024	