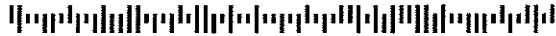


# STATE OF COLORADO



Colorado Department of Revenue  
1375 Sherman St  
Denver, CO 80261-0004



FLAGSTAFF ACADEMY PARENT TEACHER  
ORGANIZATION  
2040 MILLER DR  
LONGMONT CO 80501-6748

Oct 04, 2012

Tax: Sls Tax Exmp  
Account: 98006111  
Letter: L0255923264  
Source: N05 - C3

## Sales Tax Exemption Account Number 98006111

The Department of Revenue has granted your organization a sales tax exemption to be used when purchasing items exclusively for the specific charitable or non-profit activity for which the exemption has been granted. The organization's sales tax exempt status does not apply to items of tangible personal property sold to or used by individuals. Your certificate will follow under separate cover.

A charitable or non-profit organization must pay sales tax when purchasing tangible personal property that will later be transferred to an individual for personal use if the organization will be reimbursed for all or part of the purchase price through direct payment, donation, or proceeds from games of chance. If the sales tax is not paid to the vendor (whether outside or inside Colorado), the organization must remit the tax directly to the Department of Revenue.

Only activities that are an integral part of your charitable or non-profit purpose qualify for the sales tax exemption. **Therefore, organizations must pay sales tax on items such as food, books, CDs, and religious materials when these items are to be sold to or consumed by individuals who pay for them directly or indirectly.** The fact that proceeds from such sales are to be used for charitable or nonprofit purposes does not make the sale exempt from tax. In addition, activities such as conferences, retreats and seminars are taxable when the individual participants pay directly or indirectly for lodging, meals and other expenses, whether through donations, dues, registration fees, tickets, or tuition. For more information, visit the Department of Revenue website at [www.TaxColorado.com](http://www.TaxColorado.com) for FYI Publications, Sales 2.

If you have further questions, call 303-238-7378.

Respectfully,  
Colorado Department of Revenue

CERTIFICATE OF EXEMPTION FOR STATE SALES/USE TAX ONLY

THIS LICENSE IS  
NOT TRANSFERABLE

USE ACCOUNT NUMBER for all references	LIABILITY INFORMATION		ISSUE DATE
	98006111	N	110111



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LONGMONT CO 80501-6748



*Barbara J. Beske*

Executive Director  
Department of Revenue

▲ DETACH HERE ▲

GENERAL INFORMATION



The following services are available at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) under **Business**.

**Sales:**

- Verify a Sales Tax License
- View Local Sales Tax Rates
- View Business Location Rates
- Find Local Taxes by Address
- View Sales Tax Rate Charts



Try Revenue Online today!

[www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

Scan this code with your smartphone or tablet to  
access Revenue Online

Attend our free sales tax classes. Live classes, online CPE and Webinars are available. To sign up, visit [www.TaxSeminars.state.co.us](http://www.TaxSeminars.state.co.us)