

CITY OF COLORADO SPRINGS

August 18, 2009

UNIVERSITY OF COLORADO AT COLORADO SPRINGS 1420 AUSTIN BLUFFS PKWY COLORADO SPRINGS CO 80918

Re: Exemption from City of Colorado Springs Sales and Use Tax for:
UNIVERSITY OF COLORADO AT COLORADO SPRINGS

The organization referenced above has been granted exemption from the City of Colorado Springs Sales and Use Tax. We have determined that this organization qualifies as an exempt entity.

The exemption being issued covers direct purchases made by the organization for its own use. In order to qualify for the exemption, purchases must be billed directly to the organization, and payment must be made from funds of the organization. This exemption does not apply to sales made by the organization, which may be taxable.

The exemption also does not apply to purchases by the organization for the personal use of employees or members, or to food, beverage or lodging purchased by the organization if the recipient of the food, beverage or lodging reimburses the organization in any way, such as by purchase of a ticket, payment of a registration fee, or making an involuntary contribution.

Further, the exemption may not be used by construction contractors who may perform contracts for the organization. Contractors are the consumers of all personal property purchased and used in the performance of contracts for others and are not allowed exemption regardless of the entity for whom their services are performed.

Permission is hereby granted to reproduce this letter if necessary for your suppliers.

Very truly yours,

CANDICÉ BRIDGERS

Revenue and Collections Manager

This exemption may be revoked by the City of Colorado Springs Sales Tax Division for improper usage