



CITY AND COUNTY OF DENVER

DEPARTMENT OF FINANCE

MICHAEL B HANCOCK
Mayor

TREASURY DIVISION
WELLINGTON E. WEBB MUNICIPAL
OFFICE BUILDING
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DENVER, COLORADO 80202
FAX: (720) 913-9455

November 5, 2012

Metropolitan State University of Denver
PO Box 173362
Campus Box 98
Denver, CO 80217-3362

Ladies /Gentlemen:

This letter is to confirm that the exemption previously granted, from the payment of the Denver sales, use, lodgers and the business portion of occupational privilege tax upon purchases made in the conduct of your regular charitable or religious functions and activities, is still in effect.

The exemption does not apply to: the collection and remittance of sales tax on retail sales that the organization may make; purchases by employees or members of the organization for their own personal use; or food, beverage or lodging purchased in connection with any event where the recipient reimburses the organization in any way, such as by purchase of a ticket, payment of a registration fee, membership fee, or making an involuntary contribution to attend such event.

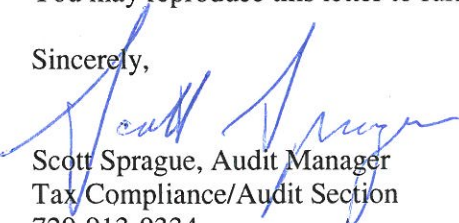
The exemption does not extend to materials used by construction contractors who may perform contracts for you; they are a taxable consumer of all personal property purchased and used in the performance of contracts for others.

To qualify for the exemption, purchases must be billed directly to the organization, and payment made from organization funds. In the absence of purchase orders, you are required to furnish the vendor with an "authorization to purchase" on your letterhead. The vendor must retain same in his file to support the exempt sale.

This exemption is based upon the assumption that your operations will continue as stated in the information submitted. Any change in your purpose, character, or method of operation, must be reported to this Department for consideration of its effect on your status.

You may reproduce this letter to furnish to suppliers as needed.

Sincerely,


Scott Sprague, Audit Manager
Tax Compliance/Audit Section
720-913-9334