

Subject: Sales Tax Exemption: COLORADO

Special Instructions for use: Exemptions can be used for lodging, meals and the use of a rental vehicle. Provide the Affidavit of Non-Taxable Sale to Tax-Exempt Organization Form and the IRS determination letter to vendor. A department administrator should sign certificate. The name of the administrator should be typed next to the signature. Payment must be made directly by the University of Pittsburgh, no personal checks or credit cards permitted.



Standard Colorado Affidavit of Exempt Sale

This form is required by the State of Colorado for any transaction on which an exemption from state tax is claimed for charitable and government entities. The seller is required to maintain a completed form for each tax-exempt sale.

Furnish this form to the seller. Do not return this form to the State of Colorado.

| Purchase Details | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|--------------------------------------------------------------------------------|----------------|-----------------------------|
| <input type="checkbox"/> Purchase for resale - or - <input type="checkbox"/> Purchase for wholesale (see instructions) State license number (not FEIN number): _____ Issuing state _____ Expiration _____ (Attach a copy of state license) <input type="checkbox"/> I affirm items purchased are for resale/wholesale in the ordinary course of business. Initial _____ | | | | |
| <input checked="" type="checkbox"/> Purchase by religious or charitable organization (exemptions may vary by jurisdiction) State tax-exempt number (not FEIN number): PA ID: 75-436-298 (Attach a copy of state exemption certificate) Payment information (required to meet one of the following): <input type="checkbox"/> Paid by cash and accompanied by a purchase order from the organization <input type="checkbox"/> Paid by check drawn on funds of the exempt organization <input type="checkbox"/> Paid by purchasing card bearing information of the exempt organization The embossed name of the card is: _____ <input type="checkbox"/> Paid by commercial card not a personal credit card - card's last four digits: _____ | | | | |
| <input type="checkbox"/> Purchase by federal, state, or local government Credit card number (first six and last four only): _____ - _____ xx-xxxx- _____. Federal government (payment information - required to meet one of the following): <input type="checkbox"/> GSA SmartPay2 card – fleet card with picture of a road and flag <input type="checkbox"/> GSA SmartPay2 card – purchase card with picture of a keyboard and flag <input type="checkbox"/> GSA SmartPay2 card – travel card with picture of an airplane and flag <input type="checkbox"/> GSA SmartPay2 card – integrated card with picture of an eagle and flag <input type="checkbox"/> Dept of Interior agency issued card – agency name _____. State and local government (payment information - required to meet one of the following): <input type="checkbox"/> Paid by check issued by and drawn on funds from the government agency <input type="checkbox"/> Paid by government purchase card as designated on the card State tax-exempt number printed on the card (Colorado only): _____. <input type="checkbox"/> Check if the card states "for official state use only" or "tax exempt" | | | | |
| <input type="checkbox"/> Purchase by foreign and diplomatic exemptions (required to meet the following): <input type="checkbox"/> Purchaser presents a state department issued card with the name/photo of the bearer on the card. If presented with this card, documentation of form of payment is not required (excluding mission card). | | | | |
| Purchaser Information | | | | |
| Legal Name of Company/Organization/Agency Name UNIVERSITY OF PITTSBURGH | | Purchaser Name (Printed) | | |
| Address 116 ATWOOD STREET, SUITE 201 | | City PITTSBURGH | State PA | Zip + 4 - 15260-3402 |
| Phone - | State/Driver License # | Description of Normal Course of Business NON-PROFIT EDUCATIONAL INSTITUTION | | |
| Under penalty of perjury, I swear or affirm that the information on this form is true and correct as to every material matter. I affirm that the items purchased tax-exempt will be used for official business of the above-named organization or agency. I accept that I remain directly liable for the taxes and any applicable penalty or interest if my purchase is found to not qualify for the exemption or if the information asserted in this form is deemed fraudulent. | | | | |
| Signature | | | | Date |
| Seller Verification | | | | |
| Seller Name | Location # | Date | Transaction ID | Employee ID# / Initials |
| Description of Items Purchased or Attach Duplicate Receipt/Invoice | | | | Exempted Amount of Purchase |

PENNSYLVANIA EXEMPTION CERTIFICATE



**BUREAU OF
BUSINESS TRUST FUND TAXES**
PO BOX 280901
HARRISBURG PA 17128-0901

- STATE OR LOCAL SALES AND USE TAX
- STATE HOTEL OCCUPANCY TAX
- LOCAL HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- VEHICLE RENTAL TAX (VRT)

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

(Please Print or Type)
**Read Instructions
On Reverse Carefully**

THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

- CHECK ONE:** PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor or Lessor

Street _____ City _____ State _____ ZIP Code _____

NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

- FORM MV-1, Application for Certificate of Title (first-time registrations)
- FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate **are exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

- 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: _____
- 2. Purchaser is a/an: _____
- 3. Property will be resold under Account ID _____. (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)
- 4. Purchaser is a/an: **Nonprofit Educational Institution** _____ holding Exemption Account ID **75-436-298**
- 5. Property or services will be used directly and predominately by purchaser performing a public utility service.
 PA Public Utility Commission PUC Number _____ and/or U.S. Department of Transportation MC/MX _____
- 6. Exempt wrapping supplies, Account ID _____. (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)
- 7. Other _____
 (Explain in detail. Additional space on reverse side.)

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

| | | | |
|----------------------------------------------------|------------|------------|----------|
| Name of Purchaser or Lessee | Signature | EIN | Date |
| University of Pittsburgh - Arthur G. Ramicone, CFO | | 25-0965591 | |
| Street | City | State | ZIP Code |
| 4200 Fifth Avenue | Pittsburgh | PA | 15260 |

1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.

3. RETENTION:

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.


DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.

4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).

OGDEN UT 84201-0038

In reply refer to: 0438058652
Feb. 03, 2016 LTR 4168C 0
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BODC: TE


UNIVERSITY OF PITTSBURGH
UNIVERSITY OF PITTSBURGH
116 ATWOOD ST STE 201
PITTSBURGH PA 15213-3402

016281

Employer ID Number: 25-0965591
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Jan. 25, 2016, regarding your tax-exempt status.

We issued you a determination letter in February 1933, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(ii).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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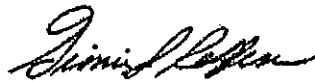
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00041595

UNIVERSITY OF PITTSBURGH
UNIVERSITY OF PITTSBURGH
116 ATWOOD ST STE 201
PITTSBURGH PA 15213-3402

Sincerely yours,



Ginni L. Redfern
Program Manager, AM OPS 1

Instructions for State of Colorado Affidavit of Exempt Sale

These instructions are specific to the State of Colorado in which this purchase has been made. Qualifying for an exemption may be different for each local jurisdiction, and these instructions are not intended to set forth the requirements of any local jurisdiction.

General Instructions

Purpose of Form

This form is used to certify to sellers that a purchase qualifies for exemption under Title 39, Article 26 of the Colorado Revised Statutes.

For Sellers, accepting and keeping this document helps you get correct information about the purchaser, which helps you prove this is an exempt sale during a tax audit.

For Purchasers, completing this document and giving it to a seller helps to speed up your purchase process.

Reminders

Furnish to seller. This form should be furnished to the seller charging the tax. Do not send this form to the State of Colorado. This form is not for organizations to request certification of their tax exempt status.

Direct payment required. Purchases must be billed to and paid directly by the funds of the organization or agency in order to qualify for exemption. Payment in cash (without a purchase order) or by personal check or personal credit card disqualifies a purchase from exemption even if the purchaser is subsequently reimbursed. Purchases made on credit cards issued by the organization, but where the cardholder receives and pays the bill and is subsequently reimbursed, also do not qualify for exemption.

Reimbursement disqualifies exemption. If the organization or agency will be reimbursed, in whole or in part, the purchase is disqualified from exemption. For example, the purchase of food for a banquet for which the organization sells tickets as a fundraiser would not qualify for exemption.

Disputed tax must be collected. If there is a dispute between the purchaser and the seller as to whether tax applies, the seller that collects the tax must give the purchaser a receipt showing the tax collected. The purchaser may apply to the applicable municipality directly for a refund by filing a Claim for Refund form along with the appropriate documentation.

Signature required. The individual making the purchase must sign and date the form at the bottom. A separate affidavit is required for each transaction. General purchaser or store information may be completed in advance and kept on file by the seller or purchaser for ease of use.

Purchaser Instructions

Purchase details. Identify the accurate qualified exemption reason and complete the required information for that exemption.

Purchaser information. Print the legal name of the organization or agency. Governmental agencies should include both the name of the government and the department or agency, for example, US Department of Transportation, Colorado Department of Education, or Adams County Human Services. Abbreviations such as "Dept." are acceptable but do not use acronyms. List the organization's or agency's mailing address, municipality, state, and zip code.

Declaration of affiant. The individual making the purchase on behalf of the exempt organization or agency (the affiant) must complete the declaration.

Separate form required. A separate affidavit is required for each transaction. For ease of use, Purchase Details and Purchaser Information may be completed in advance and the partially completed form kept on file by the purchaser for completion at time of each transaction.

Signature. You are swearing, under penalty of perjury, to the accuracy of the statements made in this affidavit. Carefully read and ensure that you understand each item before signing this affidavit. After reviewing the form for accuracy, sign and date the form. Furnish this form to the seller. Do not send a copy to the State of Colorado.

Seller Instructions

Sellers have the burden of proving that a transaction was properly exempted. If an exemption is subsequently disallowed by the State of Colorado, you (the seller) could be liable for the tax plus penalties and interest. This form is provided to help you determine if a sale qualifies for exemption. The sale is not exempt from taxes simply because this affidavit is completed. The responsibility for proper collection of taxes remains with the seller. You are encouraged to obtain this form for each transaction and complete all of the information in the lower *Seller Verification* section.

(continued on next page)

Instructions for State of Colorado Affidavit of Exempt Sale

(continued)

These instructions are specific to the State of Colorado in which this purchase has been made. Qualifying for an exemption may be different for each local jurisdiction, and these instructions are not intended to set forth the requirements of any local jurisdiction.

Resale/Wholesale transactions – To qualify as an exempt purchase for resale or wholesale, the items purchased must be reasonably deemed to be for sale in the ordinary course of business of the purchaser. For resale/wholesale transactions the seller is required to not only collect the applicable license information, but to exercise sound judgment and a reasonable amount of skepticism to ensure the items purchased are reasonably for sale in the purchaser's ordinary course of business. For example, a restaurant would not be allowed to purchase dish soap for resale because restaurants do not sell dish soap in the ordinary course of business, but rather use the dish soap in the operation of the business.

The affidavit needs to be completed in its entirety. Be sure information is complete, accurate and legible. Review the information, and particularly verify that the driver license number and purchaser's name are correct. Also, be sure that the digits that are required from the credit cards are correct. Only record and keep those digits from the credit card that the affidavit requires. The signature of the purchaser should be the same as on the driver license.

Sellers should review guidance on accepting government credit cards. Not all cards qualify for exemption, even though they bear certain characteristics of exemption. See FYI Sales 63 for more information.

Collection of this form does not provide a safe-harbor from disallowance by the State of Colorado. Retain this form for at least 3 years.

State of Colorado Specific Instructions

Charitable & Religious Organizations – The State of Colorado provides an exemption for organizations that have been certified exempt under 501(c)(3) of the Internal Revenue Code. A Certificate of Exemption is issued to the organization when granted exemption by the Colorado. A copy of the Certificate of Exemption should be retained with this completed Affidavit. For organizations located outside of Colorado, a copy of the letter from the IRS certifying exemption as a 501(c)(3) organization may be accepted in lieu of a State issued Certificate of Exemption. See FYI Sales 2 for more information.

Government and Diplomatic Exemption – Please see FYI Sales 63 for information related to government and diplomatic purchase exemptions.

Wholesale/Resale Transactions - A copy of the State Wholesale or Retail License should be retained with this completed affidavit. See FYI Sales 1 for more information.

Out of State Exempt Entities – This affidavit may be used by an out of state charitable organization or government entity as long as **both** of the following are met: Payment is made from the organization's funds and no reimbursement will be made to the organization through direct payment, collection or donation from any person(s) for the use or consumption of the goods or services; **and** The items or services purchased are used in conjunction with the organization's regular religious, charitable, educational or governmental activities. See FYI Sales 3 for more information.