



WESTMINSTER

Application for Certificate of Tax Exemption

Return this completed form with the required deliverables.
Please Type or Print Clearly

City of Westminster
Department of Finance
Sales Tax Division

1) Legal Name of Organization:			CITY USE ONLY
2) Trade Name (DBA) of Organization (if any):			
3) Mailing Address:			
4) City:	5) State:	6) Zip:	
E-mail Address:			
			Date Received:
			City Account:
			Disposition:

7) Type of Organization: Charitable Organization Qualified Hospital Organization Government

Charitable Organizations: Answer the questions on the following lines in detail, except line 13. When possible, include literature, articles, brochures, policies & procedures, or other organizational documents supporting these responses with the required deliverables. Include additional sheets if necessary. Sign the application, and enclose deliverable items a, b, and d through h with this form.

Qualified Hospital Organizations: Do not complete lines 8 through 12. Complete line 13. Include additional sheets if necessary. Sign the application, and enclose deliverables a, b, and c with this form.

Governments: Do not complete lines 8 through 13. Sign the application, and enclose deliverable b with this form.

8) List the organization's mission or purpose.

9) Outline whom the organization serves including any qualifications for membership or conditions for receiving services.

10) Describe the primary activities of the organization including any goods or services provided.

11) Describe the sources of program service revenues (excluding contributions and fundraising events).

12) Describe how the organization and its activities lessen the burdens of government.

13) Qualified hospital organizations include certain affiliated entities. If the legal entity listed on line 1 is not the legal entity that holds the accompanying general hospital license, describe the relationship between the applying entity and the entity that holds the general hospital license.

Submit copies of the following information to this application. Deliverables will not be returned. *Incomplete applications may not be reviewed.*

- a. Internal Revenue Service determination letter recognizing the organization as exempt from Federal income tax under § 501(c)(3)
- b. Certificate of Exemption issued by the Colorado Department of Revenue
- c. General Hospital License issued by the Colorado Department of Public Health & Environment
- d. Articles of Incorporation
- e. Bylaws of the Organization
- f. Most recent Federal Return of Organization Exempt from Income Tax (I.R.S. form 990)
- g. Most recent financial statements including detail of revenue and income sources
- h. Brochures, marketing literature, policies and procedures, or other forms of documentation supporting claim for exemption

Under penalty of perjury, I declare that I have examined this *Application for Certificate of Tax Exemption* and that it is true and correct to the best of my knowledge and belief.

**Applicant
Signature**

		Date
Printed Name	Title	Phone No.

Return completed form with deliverables to: Westminster Department of Finance ■ Sales Tax Division ■ 4800 W 92nd Avenue ■ Westminster, CO 80031

Instructions for Application for Certificate of Tax Exemption

General Instructions

Purpose of Form

This form is used for organizations to request review of their activities to determine if they qualify for exemption from tax under various provisions of the *Westminster Municipal Code* ("Code"). Because Westminster laws regarding exemption differ from other taxing authorities, tax exempt entities may be required to present evidence of exemption specific to the City. Governments may also apply in order to avoid disputes regarding their tax exempt status.

Not all organizations exempt from Federal income tax under § 501(c)(3) will qualify for exemption under Westminster's tax code. Refer to *Tax Compliance Guide* topic 307 for a discussion of Westminster's requirements.

After review of the application, a written determination will be issued. If approved, a Certificate of Tax Exemption will accompany the determination.

Reminders

Enclose all requested deliverables. Documentation is the foundation of the request. Include all documentation necessary to support the claim that the organization qualifies for exemption under the Code. The deliverables that are required to be submitted follow line 13. Incomplete applications may not be reviewed. Additional documentation may be requested if necessary.

Other licenses required. Exempt organizations may need to apply for business licenses or other licenses required by Title V of the Code despite their tax exempt status. Refer to Title V of the Code for further information.

Exempt organizations are not excused from collection. A Certificate of Exemption only applies to certain qualifying direct purchases made by the organization. Exempt organizations must collect tax on sales made to the public.

Exemption does not apply to construction materials. If granted, exemption does not extend to construction contractors working for exempt organizations nor does it apply to construction materials used in jobs requiring a City building permit.

Signature required. The person completing the application on behalf of the organization must sign and date the form at the bottom. A printed name and title is also required. Forms without a signature will be returned.

Specific Instructions

Lines 1 thru 6 – Organization Information. Print the legal name, the trade or other name the organization is known as, and the mailing address of the organization.

Line 7 – Type of Organization. Check the box that best represents the type of organization. This selection does not necessarily preclude application/approval under another type. Do not select government unless the applicant is a

department, division, agency, instrumentality, or political subdivision of the United States, the State of Colorado, or another state.

Line 8 – Mission or purpose. Charitable organizations must list the stated mission or purpose of the organization. If the mission or purpose is stated in the articles of incorporation or bylaws, simply list the name of the document and the section(s) in which the mission or purpose appears.

Line 9 – Persons served. Charitable organizations must outline all persons, groups, or other organizations served by the applicant organization. Include descriptions of the relationship that exists, if any, between the organization and those served. State whether, for example, all persons served are members or clients of the organization. If the organization serves only members, describe or attach the qualifications of membership. If the organization serves specific clients, the intake or client acceptance policy should also be provided.

Line 10 – Primary activities. Charitable organizations must describe the primary activities of the organization. Discuss how these activities serve the physical, mental, and/or spiritual needs of the persons served by the organization.

Line 11 – Program service revenues. Charitable organizations must detail the fees, charges, or other consideration received in exchange for goods or services, if any. Include all fees or charges regardless of whether or not they are collected directly from the person or persons benefiting from the good or service. Do not include grants, donations, or other voluntary contributions which would constitute a gift. Do not include fees or admissions to fundraising events. The collection of fees does not automatically disqualify an organization from exemption.

Line 12 – Lessening the burdens of government. Charitable organizations must describe how the activities of the organization lessen the burdens of government. Note that it is not a requirement for exemption that the organization relieve a burden of the City of Westminster specifically.

Line 13 – Qualifying Affiliated Entities. "Qualified hospital organizations" include 501(c)(3) general hospitals, as well as certain affiliated entities more particularly described in the definition of the same under § 4-1-1 of the Code. If the applicant differs from the legal entity listed on the enclosed general hospital license, the applicant must describe its relationship to the general hospital licensee so that it may be evaluated as a qualifying affiliate.

Deliverables – The list of deliverables supporting an organization's claim of exempt status must be enclosed as follows:

Charitable Organizations: Items a, b, d, e, f, g, & h.
Qualified Hospital Organizations: Items a, b, & c.
Governments: Item b.

Signature – After reviewing the form for accuracy, sign and date the form. Print your name and title below your signature. Return the form to the Westminster Department of Finance along with the required deliverables.