



# BUSINESS AND FINANCIAL SERVICES COLORADO STATE UNIVERSITY

**From:** Tax Accounting Office  
**To:** CSU Faculty and Staff  
**Subject:** Instructions - Kentucky Certificate of Exemption

Dear CSU Faculty and Staff,

Colorado State University is exempt from Kentucky sales tax on purchases made for official university business using university funds. To utilize this exemption:

1. **Complete the attached Kentucky Certificate of Exemption**

- **Purchaser Information:**
  - Buyer's Name: **Colorado State University**
  - Address: **555 South Howes Street, Fort Collins, CO 80523-6003**
  - Federal EIN: **84-6000545**
- **Seller Information:** Enter the vendor's name, address, and a description of the goods or services being purchased.
- **Indicate Exempt Status:** Complete all required fields to confirm CSU's status as a tax-exempt institution.

2. **Present the Completed Certificate to the Vendor**

- Provide the completed certificate to the vendor at the time of purchase.
- Ensure all purchases are made using university funds (e.g., procurement card or purchase order).

**Important Notes**

- Vendors may request additional documentation to verify CSU's tax-exempt eligibility.
- Some vendors may choose not to honor the exemption. If refused, consider another supplier.
- Please review the attached **Kentucky Department of Revenue letter** for further guidance on exemption scope and restrictions.

For assistance, contact the Tax Accounting Office at [BFS\\_Tax\\_Accounting@Mail.ColoState.EDU](mailto:BFS_Tax_Accounting@Mail.ColoState.EDU).

Sincerely,

Colorado State University  
Business & Financial Services  
Tax Accounting Office

COMMONWEALTH OF KENTUCKY

**DEPARTMENT OF REVENUE**

FRANKFORT

40601-2103

revenue.ky.gov

August 16, 2019

COLORADO STATE UNIVERSITY  
ATTN: FARRAH BUSTAMANTE  
555 S. HOWES  
FORT COLLINS,CO 80523-6003

LOCATION ADDRESS: 555 S. HOWES, FORT COLLINS,CO 80523-6003.

PURCHASE EXEMPTION NUMBER: **OA-000180270**, EFFECTIVE DATE: **08/08/2019**

Dear Sir or Madam:

Your Application for Purchase Exemption -- Sales and Use Tax has been reviewed.

The Commonwealth of Kentucky grants an exemption from Kentucky sales and use tax for any out-of state government agency, organization, or institution which is exempt from state sales tax in its state of residence.

Therefore, having reviewed your application and appropriate supporting documentation, the Department of Revenue has approved your application for sales and use tax exemption in Kentucky.

Please be aware all purchases must be made directly by your exempt organization and that individual members of your organization cannot be invoiced individually or pay individually while using organization's exempt status in this state. The Out-Of-State Exemption Certificate, Revenue form 51A127 , must be provided to sellers to substantiate the exempt status of each purchase in this state.

Purchases derived from lodgings, meals, materials, and equipment are all eligible for the above exemption.

**However, this authorization does not exempt your agency/organization from motor vehicle usage tax when purchasing a vehicle or u-drive-it tax when renting a motor vehicle.**

If you require additional information or assistance in this matter, Please contact the Department of Revenue, Division of sales and Use Tax, Station 67, PO Box 181, Frankfort, KY 40602-0181, or call 502-564-5170.

**Certification Section, Division of Sales and Use Tax**

Email: [DOR.WebResponseSalesTax@ky.gov](mailto:DOR.WebResponseSalesTax@ky.gov)

**AN EQUAL OPPORTUNITY EMPLOYER M/F/D**

**Important—Not valid unless completed.**

### OUT-OF-STATE PURCHASE EXEMPTION CERTIFICATE

*Check Applicable Block*  
Blanket   
Single Purchase

I hereby certify that \_\_\_\_\_  
Name of Agency or Institution

\_\_\_\_\_ Address  
is an out-of-state agency, organization or institution exempt in its state of residence from sales and use tax and that the tangible personal property, digital property, or services to be purchased from:

\_\_\_\_\_ Name of Vendor  
\_\_\_\_\_ Address  
will be used solely for the exempt purpose.  
Description of property or services to be purchased: \_\_\_\_\_

\_\_\_\_\_ In the event that the property or services purchased are not used for the exempt purpose, it is understood that I am required to pay the tax measured by the purchase price.  
It is also understood that the information contained herein can be provided to the state of residence. Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

\_\_\_\_\_ Authorized Signature  
\_\_\_\_\_ Title  
\_\_\_\_\_ Exemption or ID Number  
\_\_\_\_\_ Date

**CAUTION TO SELLER:** This certificate can be used only for sales to agencies, organizations or institutions which, as an entity, are exempt from sales and use taxes in their state of residence. It **cannot be used** to claim exemption for specific types of property which may be exempt in the purchaser's state of residence. Sellers may not accept this certificate in lieu of a Resale Certificate, Multijurisdictional Certificate or Direct Pay Authorization.

51A127 (12-09)  
**DEPARTMENT OF REVENUE**  
Frankfort, Kentucky 40620