

City of Boulder
Finance Department

Tax Exemption Certificate

State of Colorado

Tax Exempt Number 98-03489

City Of Boulder

Tax Exempt Number 10868

Federal Excise Tax

Tax Exempt Number A-138553

Federal Identification

FIN 84-6000566

Under the above, the City of Boulder, Colorado, is exempt from the imposition of City and State taxes.



Bob Eichem
Finance Director

P.O. Box 791, Boulder, Colorado 80306
Phone: 303-441-1819
Fax: 303-441-4381

Internal Revenue Service

Date: July 7, 2004

City of Boulder
% City Hall
P.O. Box 791
Boulder, CO 80306-0791

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Paul Perry 31-07423
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

84-6000566

Dear Sir/Madam:

This is in response to your request of July 7, 2004, regarding your organization's exemption from Federal income tax.

As a governmental unit or a political subdivision thereof, your organization is not subject to Federal income tax under the provisions of Section 115(1) of the Internal Revenue Code, which states in part:

"Gross income does not include income derived from ... the exercise of any essential governmental function and accruing to a State or any political subdivision thereof ..."

Because your organization is a governmental unit or a political subdivision thereof, its income is not taxable as explained above. Contributions used exclusively for public purposes are deductible under Section 170(c)(1) of the Code.

Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Your organization may obtain a letter ruling on its status under section 115 by following the procedures specified in Rev. Proc. 2002-1 or its successor.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



for Janna K. Skufca, Director, TE/GE
Customer Account Services

CERTIFICATE OF EXEMPTION FOR COLORADO STATE SALES/USE TAX ONLY

**THIS LICENSE IS
NOT TRANSFERABLE**

USE ACCOUNT NUMBER for all references	LIABILITY INFORMATION		ISSUE DATE
98-03489-0000	07 003	N 010181	JUN 11 1999

1777 BROADWAY

BOULDER CO



CITY OF BOULDER
BOULDER CITY OF
C/O T HOGUE
1777 BROADWAY
BOULDER CO 80302-6220

Fred Fisher

Executive Director
Department of Revenue



CITY OF BOULDER EXEMPT Department of Finance

No. 10868

Issued Date: December 31, 1980
Nature of Business: PUBLIC ADMINISTRATION

This certifies that the licensee shown hereon is authorized to collect the taxes below for the City of Boulder, Colorado, at the address shown hereon, in accordance with the provisions of ordinance 2803.

Owner Name: CITY OF BOULDER
Doing Business As: CITY OF BOULDER
1777 BROADWAY
BOULDER, CO 80302

Tax Type(s) Reporting Period
Consumer Use Tax ANNUAL

Mail
To: CITY OF BOULDER
1777 BROADWAY
BOULDER, CO 80302

Not transferable. Valid until revoked or cancelled. This license must be posted in a conspicuous place.

Sales tax should be charged on all retail sales of tangible personal property, including day-to-day equipment rentals and leases. Some services, such as cable television, telephone, gas, and electric are also taxable.

Use tax is the reciprocal of sales tax. Use tax applies to all materials and equipment purchased for use in your business. This equipment and materials are not for resale and must not have had any other city's tax applied at the time of purchase. Verify the tax you pay to any vendor when purchasing materials and equipment to assure you are not over paying your taxes.

Admissions tax is usually charged for the admission into an event, such as a nightclub or theater.

Accommodations tax is charged for the use of a hotel/motel room for thirty (30) days or less.

Tax returns are due on the 20th of each month following your report period. If the 20th falls on a city holiday or on a weekend, the following business day is the due date. A tax return must be filed, even if taxes are not due.

Tax rates currently in effect in the City of Boulder:

Accommodations	5.50
Admissions	5.00
Construction Use Tax	3.26
Consumer Use Tax	3.26
Food Service	.15
Motor Vehicle Use Tax	3.26
Retail Sales Tax	3.26
RTD/CD/BD	.80
County Tax	.40
State Sales/Use Tax	3.00

For questions about city taxes and licensing, please call the City of Boulder Sales Tax Division at (303)441-3050. Correspondence should be mailed to City of Boulder Sales Tax Division, P.O. Box 791, Boulder, CO 80306-0791.

For questions about state taxes, please call State of Colorado Taxpayer Services at (303)232-2416.