DR 5002 (08/04/23)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

Declaration of Wholesale or Entity Sales Tax Exemption Instructions

Purpose of This Form

This form may be used to document eligibility for certain sales tax exemptions. It may be applied to multiple purchases by the same purchaser claiming the same exemption. Do not send this form to the Department.

A purchaser may complete this form and give it to the seller as part of claiming a sales tax exemption.

A seller generally has the burden of proving that an otherwise taxable sale was properly exempted. A seller may:

- Accept this form as part of its due diligence in verifying the purchaser's eligibility for a sales tax exemption; or
- Obtain and retain this information in its records in another format, including the *Uniform Sales & Use Tax Resale Certificate* developed by the Multistate Tax Commission.

When To Use This Form

This form is primarily designed for two types of point-of-sale exemptions: wholesale and exempt entity purchases.

Use the following forms to document proper exemption of other types of purchases:

Exemption	Form
Electricity & Gas for Domestic Consumption	DR 1260
Electricity & Gas for Industrial Use	DR 1666
Farm Equipment	DR 0511
General Motor Vehicle Exemptions	DR 0780
Low-Emitting Heavy Vehicles	DR 1369
Pine or Spruce Beetle Wood	DR 1240

Purchaser Instructions

Line 1 Purchaser Information

Enter the legal name, trade name (if different), mailing address, and phone number of the business or exempt entity making the purchase. Abbreviations such as "Dept." are acceptable, but do not use acronyms.

Also enter the number, state, and expiration date of the purchaser's sales tax license or exemption certificate or card.

- For a Colorado sales tax license, enter only the 8-digit Colorado account number, and not the 12-digit location ID.
- For a direct purchase by a U.S. or Colorado state or local governmental entity, an exemption certificate or card is not required.
- For a tribal membership card, enter the state as SU for the Southern Ute Indian Tribe or UM for the Ute Mountain Ute Tribe.
- For a diplomatic exemption card, enter the state as FM for the U.S. Office of Foreign Missions. Skip lines 2 and 3, and continue with Line 4.
- For a contractor exemption certificate, skip lines 2 and 3, and continue with Line 4.

Line 2 Wholesale Exemption

If you are claiming a wholesale or manufacturing exemption, mark the type of exemption, and describe the ordinary course of your business, including the product(s) manufactured and/or sold.

Purchase for Resale. Mark this box if you are claiming a purchase for resale, which means you plan to resell the item in an unaltered or unused state in your ordinary course of business. You cannot claim this exemption if you are the user or consumer of the item. For more information, see Department guidance publication *Colorado Sales Tax Guide*.

Manufacturing. Mark this box if you are claiming a manufacturing exemption, and also mark one of the boxes below that corresponds with the intended use of the purchased items. For more information, see Department guidance publication *Sales and Use Tax Topics: Manufacturing*.

Ingredients and Component Parts. This exemption applies to tangible personal property that becomes an essential constituent part of the finished product. This includes any container, label, or the furnished shipping case for the finished product.

Machinery, Machine Tools, and Parts. This exemption applies to items used directly and predominantly to manufacture tangible personal property in Colorado for sale or profit. Do not submit a copy of the form for this exemption to the Department.

Testing, Modification, or Inspection. This exemption applies to property used in manufacturing or similar type of activities outside of Colorado that is initially delivered to Colorado for testing, modification, or inspection for a period not to exceed 90 days.

Line 3 Entity Exemption

Type of Entity. If you are claiming an exemption based on your tax-exempt status, mark the type of exempt entity.

Charitable Organization. This exemption applies to goods or services that are reasonably used exclusively in the conduct of a charitable organization's regular charitable functions and activities. Charitable organizations generally include section 501(c)(3) organizations and section 501(c)(19) veterans' organizations. For more information, see Department guidance publication *Sales and Use Tax Topics: Charitable Organizations*.

U.S. or Colorado State or Local Government. This exemption applies to goods or services that are:

- Reasonably used in only a governmental capacity; and
- Purchased by the U.S. government; the State of Colorado; any Colorado local government including a county, city, school district, or special district; or any department, institution, or agency of these governments, including a Federal Credit Union or Farm Credit Bank.

For more information, see Department guidance publication *Sales and Use Tax Topics: Governmental Entities*.

Affordable Housing Project. This exemption applies to purchases by a qualifying entity for use in a qualifying project that the entity owns, leases, or constructs. For more information, see Department guidance publication *FYI Sales 95: Sales/Use Tax Exemption for Affordable Housing Projects.*

Tribe or Member. Mark the type of qualifying purchaser. This exemption applies only to sales made on or delivered to a Colorado reservation. For more information, see Department guidance publication *Sales and Use Tax Topics: Tribal Exemption*.

Qualifying Payment. Mark the type of payment, unless the exemption is for a tribal member or entity owned by a tribe or member. The purchase must be made directly from the funds of the exempt entity. A purchase authorization may include a bid, purchase order, contract, or other agreement with the exempt entity.

Line 4 Other Exemption

If you are claiming any other type of exemption, describe:

- The exemption claimed, including, if possible, the statute or rule defining it; and
- Your qualifications, including how you will use the items purchased.

For a contractor exemption, include the project name.

For a diplomatic exemption, enter whether the exemption card is for a mission or personal exemption, and describe the restrictions stated on the card. For more information, visit the U.S. Office of Foreign Missions website at *state.gov/sales-tax-exemption*.

Line 5 Purchaser Signature

This form must be signed by the purchaser, or a person authorized to execute this form on behalf of the purchaser. The purchaser remains directly liable for the reporting and payment of sales or use tax, plus interest and any applicable penalties, for any purchase that is found to not qualify for the exemption or used in a manner that does not qualify for the exemption.

Seller Instructions

A seller should follow these steps to obtain and retain sufficient information and documentation from the purchaser to verify their eligibility for the exemption. If you cannot resolve a doubt about the purchaser's eligibility, collect the applicable tax.

Document

Collect and keep the required information using this form DR 5002, the *Uniform Sales & Use Tax Resale Certificate* developed by the Multistate Tax Commission, or in another format in your records.

Verify

First, verify the validity of any state-issued sales tax license or exemption certificate in one of the following ways:

- Go to *Colorado.gov/RevenueOnline*, click the link to "Verify a License or Certificate," and keep a record of its number and expiration date; or
- Inspect a physical copy of the license or certificate, ensure it is complete and has not expired, and keep a copy of it.

Second, consider whether the goods or services would reasonably be used for the exempt purpose claimed. If multiple wholesale exemptions are marked, ensure the description of the ordinary course of business is sufficiently detailed to explain all of the exempt uses claimed.

When required, also verify and document that the purchase is made directly from the funds of the entity claiming the exemption.

Update

Re-check the validity of any sales tax license or exemption certificate after its expiration date, or if you have reason to doubt whether the previous verification is valid or applicable.

Declaration of Wholesale or Entity Sales Tax Exemption

1. Purchaser Information	**License or Exemption Information**	
Legal Name THE GEORGE WASHINGTON UNIVERSITY	Sales Tax License or Exemption Number L0010749993	
Trade Name (if different)	State DC	Expiration Date 01/10/2029
Mailing Address 1918 F ST NW	Phone Number	
City WASHINGTON	State DC	ZIP Code 20052

2. Wholesale Exemption. Mark the type of exemption, and describe your ordinary course of business.

☐ Purchase for Resale ☐ Manufacturing - Mark one of the following: ☐ Ingredients or Component Parts ☐ Machinery, Machine Tools, and Parts ☐ Testing, Modification, or Inspection	Ordinary Course of Business, including the product(s) manufactured and/or sold:

3. Entity Exemption. Enter a and b as required.

a. Mark the type of entity.

☒ 501(c)(3) Charitable Organization
☐ 501(c)(19) Veterans' Organization
☐ U.S. or Colorado State or Local Government
☐ Affordable Housing Project
☐ Tribe or Member – For sales on or delivered to a Colorado reservation. Mark the type of qualifying purchaser:
☐ Tribal Government
☐ Enrolled Tribal Member
☐ Entity owned by tribe or member – Enter the total tribal ownership percentage:

b. Mark the type of qualifying payment, unless the exemption is for a tribal member or entity owned by a tribe or member.

☐ Purchase Authorization to be paid later
☐ Cash with a purchase order from the entity
☐ Check issued by the entity
☐ U.S. Government GSA SmartPay3 Card
☐ Colorado State or Local Government Credit Card
☐ Non-Government Credit Card bearing the entity name or branded for commercial use

4. Other Exemption. Describe the exemption claimed and how your purchase qualifies.

Exemption Claimed	Qualifications

5. Purchaser Signature

I declare that the purchases I make using this form qualify for exemption from Colorado sales and use taxes as entered above, and that I am the purchaser or have the authority to execute this form on behalf of the purchaser.

Printed Name	Title
Neena Ali	AVP & University Controller

Signature: Neena Ali
Signing Time: Feb 06, 2026, 01:54:05:867 p.m. (EST)
boxSIGN 4Z6ZPQWL-1XLR6PRV

Date (MM/DD/YY): Feb 6, 2026