

# SALES TAX EXEMPT CERTIFICATE ELECTRICITY & GAS FOR DOMESTIC CONSUMPTION

**NOTE:** Exemption certificate must be signed and filed with your proper utility company. The utility company will exempt the account from sales taxes on utilities, except for the taxes of those local entities which do not allow this exemption.

TO	Name of Utility Company		
	Street Address or P.O. Box No.		
	City	State	ZIP
FROM	Name of Applicant (name and address as shown exactly on the utility billing)		
	Street Address or P.O. Box No.		
	City	State	ZIP
	Utility Account No.		
<p>For the purpose of this exemption, the term "residential use" has the following meaning: the use of gas or electricity by the individual customer exclusively for domestic purposes such as lighting, refrigeration, cooking, water heating, space heating and air conditioning, in a private home or individual living unit served through a single meter or a master metered multi-unit apartment, condominium, townhouse or mobile/trailer home used exclusively for domestic purposes. Residential use includes service to buildings appurtenant to the residence, including garages, barns and other minor buildings for use of the residents served through the residential meter.</p> <p>Owners of multi-unit apartments, mobile/trailer home parks or condominium and townhouse associations, who are being billed through a master meter and who are taking service under a commercial rate, but nevertheless qualify for this exemption because the use is exclusively for domestic purposes, must file this form with their proper utility company.</p> <p>If, upon audit of the account by the Department of Revenue, a determination is made that the account does not meet the requirements as outlined above, taxes, penalties, and interest may be assessed to the owner claiming exemption.</p>			
<p>Under penalties of perjury, I swear or affirm that the gas and/or electric service which is billed to the above applicant, under a commercial rate, by the supplier named herein is used <b>exclusively</b> for residential use and therefore qualifies for exemption from <b>Colorado State</b> Sales and Use Tax.</p>			
Authorized Signature (owner, partner or corporate officer)		Title	Date