

## AFFIDAVIT FOR COLORADO SALES TAX EXEMPTION FOR FARM EQUIPMENT

- *I affirm that I have reviewed the written standards on this affidavit and that the primary use of this purchase or lease will qualify for the Colorado sales tax exemption for farm equipment used directly and primarily in my for-profit farm, ranch or livestock production facility operation, or used at my dairy farm for the production of raw milk.*
- *I accept that I remain directly liable for the sales or use tax assessment, and any applicable penalty or interest, if my purchase is found to not qualify for the exemption, or if my purchase or lease is converted to a non-qualifying use.*
- *I understand that the dealer may request this affidavit for every purchase or lease, or less frequently, but a minimum of every two years.*

**PLEASE PRINT OR TYPE**

|                             |                  |   |  |
|-----------------------------|------------------|---|--|
| Customer Name               |                  | Colorado Driver License Number            |  |
| Company Name, if applicable |                  | TIN or Colorado Tax Number, if applicable |  |
| Street or Route Address     |                  |   |  |
| City                        | State            | ZIP Code                                  |  |
| Signature of Customer       |                  | Date                                      |  |
| Seller Business Name        |                  | Colorado sales tax account number         |  |
| Date of sale ☆              | Amount of sale ☆ | Invoice number ☆                          |  |

**DEALER:** *Where any dealer has a reasonable doubt about either the primary use of the item they are selling to a commercial farm or ranch, or whether the item qualifies as a farm tractor, implement of husbandry, irrigation equipment, or aircraft used in crop dusting, the dealer cannot rely on this affidavit and must collect the sales tax. [§39-26-703 C.R.S.]. Any customer who must pay the sales tax may claim a refund from the Department of Revenue on form DR 0137, providing such proof of his farming operation expenses and income and the use of the item as is appropriate. Illegible or incomplete affidavits cannot be accepted. Dealers who accept them risk liability for tax on the products.*

**This affidavit must be retained for three years** from the date the vendor files his or her sales tax return reporting the sale. The department may request a copy of this affidavit at any time during that three year period.

☆ *Sellers must either (1) show the details of the sale here on the affidavit blocks or (2) be able to tie this affidavit back to every purchase the customer made that was tax exempted under this affidavit.*