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AURORA SISTER CITIES INTERNATIONAL C/O TAHVERLEE DUNLOP 15151 E ALAMEDA PARKWAY SUITE 5200 AURORA CO 80012

020550

Date:

JUL 03 2014

AURORA SISTER CITIES INTERNATIONAL C/O TAHVERLEE DUNLOP
15151 E ALAMEDA PARKWAY SUITE 5200 AURORA, CO 80012

Employer Identification Number: 46-4347681

DLN:

17053038308034

Contact Person:

CUSTOMER SERVICE

ID# 31954

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

Janaury 08, 2014

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Director, Exempt Organizations

Enclosure: Publication 4221-PC

STATE OF COLORADO

Colorado Department of Revenue 1375 Sherman St Denver, CO 80261-0004



AURORA SISTER CITIES INTERNATIONAL 15151 E ALAMEDA PKWY AURORA CO 80012-1555 Mar 27, 2015

Tax: SIs Tax Exmp Account: 98004287 Letter: L1054796224

Source: N05 - C3

Sales Tax Exemption Account Number 98004287

The Department of Revenue has granted your organization a sales tax exemption to be used when purchasing items <u>exclusively</u> for the specific charitable or non-profit activity for which the exemption has been granted. The organization's sales tax exempt status does not apply to items of tangible personal property sold to or used by individuals. Your certificate will follow under separate cover.

A charitable or non-profit organization must pay sales tax when purchasing tangible personal property that will later be transferred to an individual for personal use if the organization will be reimbursed for all or part of the purchase price through direct payment, donation, or proceeds from games of chance. If the sales tax is not paid to the vendor (whether outside or inside Colorado), the organization must remit the tax directly to the Department of Revenue.

Only activities that are an integral part of your charitable or non-profit purpose qualify for the sales tax exemption. Therefore, organizations must pay sales tax on items such as food, books, CDs, and religious materials when these items are to be sold to or consumed by individuals who pay for them directly or indirectly. The fact that proceeds from such sales are to be used for charitable or nonprofit purposes does not make the sale exempt from tax. In addition, activities such as conferences, retreats and seminars are taxable when the individual participants pay directly or indirectly for lodging, meals and other expenses, whether through donations, dues, registration fees, tickets, or tuition. For more information, visit the Department of Revenue website at www.TaxColorado.com for FYI Publications, Sales 2.

If you have further questions, call 303-238-7378.

Respectfully, Colorado Department of Revenue DR 0160 (02/16/11) COLORADO DEPARTMENT OF REVENUE DENVER CO 80261-0013

THIS LICENSE IS NOT TRANSFERABLE

CERTIFICATE OF EXEMPTION FOR STATE SALES/USE TAX ONLY

USE ACCOUNT NUMBER for all references

LIABILITY INFORMATION

ISSUE DATE

98004287

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Mar 24 2015

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AURORA SISTER CITIES INTERNATIONAL 15151 E ALAMEDA PKWY AURORA CO 80012-1555

Executive Director
Department of Revenue

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GENERAL INFORMATION



The following services are available at www.Colorado.gov/RevenueOnline under Business.

Sales:

- Verify a Sales Tax License
- · View Local Sales Tax Rates
- View Business Location Rates
- · Find Local Taxes by Address
- View Sales Tax Rate Charts



Try Revenue Online today!

www.Colorado.gov/RevenueOnline
Scan this code with your smartphone or tablet to access Revenue Online

Attend our free sales tax classes. Live classes, online CPE and Webinars are available. To sign up, visit www.TaxSeminars.state.co.us