



CITY AND COUNTY OF DENVER

DEPARTMENT OF FINANCE

TREASURY DIVISION
WELLINGTON E. WEBB MUNICIPAL
OFFICE BUILDING
201 WEST COLFAX AVENUE, MC 1001
DEPT. 1009
DENVER, COLORADO 80202
FAX: (720) 913-9455

MICHAEL B HANCOCK
Mayor

March 20, 2012

Regis University
3333 Regis Boulevard, A-20
Denver, CO 80221-1099

Ladies /Gentlemen:

This letter is to confirm that the exemption previously granted, from the payment of the Denver sales, use, lodgers and the business portion of occupational privilege tax upon purchases made in the conduct of your regular charitable or religious functions and activities, is still in effect.

The exemption does not apply to: the collection and remittance of sales tax on retail sales that the organization may make; purchases by employees or members of the organization for their own personal use; or food, beverage or lodging purchased in connection with any event where the recipient reimburses the organization in any way, such as by purchase of a ticket, payment of a registration fee, membership fee, or making an involuntary contribution to attend such event.

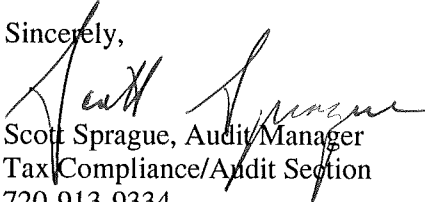
The exemption does not extend to materials used by construction contractors who may perform contracts for you; they are a taxable consumer of all personal property purchased and used in the performance of contracts for others.

To qualify for the exemption, purchases must be billed directly to the organization, and payment made from organization funds. In the absence of purchase orders, you are required to furnish the vendor with an "authorization to purchase" on your letterhead. The vendor must retain same in his file to support the exempt sale.

This exemption is based upon the assumption that your operations will continue as stated in the information submitted. Any change in your purpose, character, or method of operation, must be reported to this Department for consideration of its effect on your status.

You may reproduce this letter to furnish to suppliers as needed.

Sincerely,


Scott Sprague, Audit Manager
Tax Compliance/Audit Section
720-913-9334



CITY AND COUNTY OF DENVER

DEPARTMENT OF FINANCE
TREASURY DIVISION
WELLINGTON WEBB BUILDING
201 W. COLFAX AVE
DENVER, CO 80202-5329

REGIS UNIVERSITY ADMIN ACCTG MAIN HALL
3333 REGIS BLVD
DENVER CO 80221-1154

November 13, 2009
Letter Id: L2110373888
Taxpayer Id: 240755

Dear Denver Business Tax Filer,

The Treasury Division notified account holders in August that sales, use, lodger's, and occupational privilege tax account numbers would change in November. Our records show your business is registered for one or more tax types. Your previous account number was: ITS161346. Your new taxpayer I.D. and corresponding account numbers are listed as follows:

Taxpayer I.D. number: 240755

Account Type	Address	Account Number
Sales Tax	3333 REGIS BLVD	240755-010038
Fee Account	3333 REGIS BLVD	240755-070050
Occupational Privilege Tax	3333 REGIS BLVD	240755-030043

Beginning in November 2009, all tax returns will contain the new account numbers. Please note, if you have a retail sales license, it has been assigned an account and is listed above.

Please contact our Taxpayer Service office at (720) 913-9400 with any questions.

Thank you,

Denver Treasury Division

STATE OF COLORADO



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



REGIS UNIVERSITY
3333 REGIS BLVD
DENVER CO 80221-1154

Mar 01, 2012

Tax: Sls Tax Exmp
Account: 26430884
Letter: L1362293632
Source: N05 - C3

Sales Tax Exemption Account Number 09800689

The Department of Revenue has granted your organization a sales tax exemption to be used when purchasing items exclusively 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

CERTIFICATE OF EXEMPTION FOR STATE SALES/USE TAX ONLY

**THIS LICENSE IS
NOT TRANSFERABLE**

USE ACCOUNT NUMBER for all references	LIABILITY INFORMATION	ISSUE DATE
09800689	U 080179	Feb 27 2012

3333 Regis Boulevard, Mail Code C-24
Denver, CO 80221



REGIS UNIVERSITY
3333 REGIS BLVD
DENVER CO 80221-1154

A handwritten signature in black ink, appearing to read "Bryan J. ...".

Executive Director
Department of Revenue