



**BUSINESS AND
FINANCIAL SERVICES
COLORADO STATE UNIVERSITY**

From: Tax Accounting Office
To: CSU Faculty and Staff
Subject: Instructions – Florida Certificate of Exemption

Dear CSU Faculty and Staff,

Colorado State University is exempt from Florida sales tax on purchases made for official university business using university funds. To utilize this exemption:

1. **Present the Florida Consumer's Certificate of Exemption (Form DR-14)**
 - Provide a copy of CSU's **Form DR-14** (attached) to the vendor before making a purchase.
 - Purchases must be made using university funds (e.g., procurement card or purchase order).
2. **Follow the Exemption Rules**
 - Use the certificate for CSU purchases only. Personal or reimbursable purchases are not eligible.
 - The exemption excludes personal use, accommodations, and the sale or lease of tangible property to others.

Important Notes

- Vendors may request additional documentation to verify CSU's tax-exempt eligibility.
- Some vendors may choose not to honor the exemption. If refused, consider another supplier.
- Please review the "**Important Information for Exempt Organizations**" section on the certificate for further details, including restrictions and penalties.

For assistance, contact the Tax Accounting Office at **BFS_Tax_Accounting@Mail.ColoState.EDU**.

Sincerely,

Colorado State University
Business & Financial Services
Tax Accounting Office



Consumer's Certificate of Exemption

DR-14
R. 01/18

Issued Pursuant to Chapter 212, Florida Statutes

85-8017847078C-1	07/31/2024	07/31/2029	SCHOOL-COLLEGE-UNIV
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

COLORADO STATE UNIVERSITY
555 S HOWES ST CAMPUS DELIVERY 600
FORT COLLINS CO 80523-0001

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.