



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248462390  
Jan. 14, 2013 LTR 4168C E0  
74-2401941 000000 00

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BODC: TE

COMMUNITY SHARES OF COLORADO INC  
789 SHERMAN ST SUITE 230  
DENVER CO 80203-3529



042857

Employer Identification Number: 74-2401941  
Person to Contact: MR. PATTERSON  
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your Jan. 03, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in APRIL 1986.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Richard McKee, Department Manager  
Accounts Management Operations



December 7, 2015

Community Shares  
789 Sherman Street, Suite 230  
Denver, CO 80203

**Exemption Expiration Date: December 31, 2020**

Ladies /Gentlemen:

Based upon the information submitted, we are granting you an exemption from payment of the Denver sales, use, and lodger's tax upon purchases made in the conduct of your regular charitable or religious functions and activities.

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. This exemption will expire on the expiration date listed above unless a new application is made to the City and County of Denver.

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

Sincerely,

Donald Korte, Audit Manager  
Tax Compliance/Audit Section  
720-913-9339