

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO

Civil Action No. 10-cv-01546-REB-CBS

THE DIRECT MARKETING ASSOCIATION,

Plaintiff,

v.

ROXY HUBER, in her capacity as Executive Director,  
COLORADO DEPARTMENT OF REVENUE,

Defendant.

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**DECLARATION OF ELIZABETH K. CORUJO**

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I, Elizabeth K. Corujo, pursuant to 28 U.S.C. § 1746, do depose and state as follows:

1. I am a Tax Examiner in the Discovery Section of the Colorado Department of Revenue. I make this declaration upon my personal knowledge.
2. I have worked in the Discovery Section of the Colorado Department of Revenue for 3 years.
3. I have reviewed the Internet retailers listed in the publication *Top 500 Internet Retailers* to determine if such Internet retailers are collecting Colorado sales tax.
4. Of the 500 Internet retailers reviewed, 18 were excluded from my analysis because the retailer was not doing business in Colorado (e.g. grocery delivery solely within another state) or an inability to access the website.

5. Of the 500 Internet retailers reviewed, 179 Internet retailers have a physical presence within the State of Colorado and are therefore required to hold a Colorado sales tax license pursuant to Section 39-26-103, C.R.S. and collect Colorado sales tax pursuant to Section 39-26-104, C.R.S.

6. Of the 500 Internet retailers reviewed, 303 Internet retailers do not have a physical presence within the State of Colorado.

7. Of the 303 Internet retailers that do not have a physical presence in the State of Colorado, 39 Internet retailers are collecting Colorado sales tax.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 16 day of November, 2010.

  
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Elizabeth K. Corujo