



**Financial Services**  
Sales Tax Division  
215 North Mason Street, 2<sup>nd</sup> Floor  
P.O. Box 580  
Fort Collins, CO 80522  
**970.221.6780**  
970.221.6782 - fax  
[fcgov.com/salestax](http://fcgov.com/salestax)

## FILING PERIODS

This tax guide is prepared and published for the information of the general public and all persons in business pursuits who would be required to make payment of Sales Tax or Use Tax under provisions of the City of Fort Collins Sales and Use Tax Code, as well as for the guidance of the City employees whose responsibility it is to collect the taxes imposed by the Tax Code and the enforcement thereof. The following guide is exactly as it says, a GUIDE, and not to be used in any case of law. Please refer to the City of Fort Collins Sales Tax Ordinance for any references to your particular business operation for the official laws imposed by the City.

### SALES TAX, USE TAX, AND LODGER'S TAX RETURNS

MONTHLY filing is required if the average monthly tax liability is \$50 or more. The return is due on the 20th day of the month following the taxable month. At a tax rate of 3% this would be \$1,666 or more in taxable sales.

QUARTERLY filing is allowed if the monthly tax liability is less than \$50. The dates are April 20, July 20, October 20 and January 20. At a tax rate of 3% this would be \$1,665 or less in taxable sales.

ANNUAL filing is allowed if the monthly tax liability is less than \$25. The return is due on the 20th day of January following the taxable year. At a tax rate of 3% this would be \$833 or less in taxable sales.

If the due date falls on a holiday or weekend, the return will be considered due on the next business day.

If filing returns under the above rules creates an unnecessary hardship because of the accounting method regularly employed (such as 13 periods per year, or a 4-4-5 week system), the taxpayer may apply, in writing, to file on another basis.

The reporting period for retailers at temporary locations or special events inside the city shall end on the day the temporary location closes or event ends. The return must be filed within 15 days.

### EXAMPLE

Clothes Galore a national retail department store chain, has recently closed two stores in Fort Collins. Their average monthly Fort Collins sales tax remittance dropped from \$9,000 to \$200 over the last six months because they are currently collecting Fort Collins sales tax only on deliveries into Fort Collins from their suburban store. Clothes Galore could have their filing period changed from monthly to quarterly.

### CITY OF FORT COLLINS SALES AND USE TAX ORDINANCE

- Section 25-123. Remittance of sales tax collected by retailer.
- Section 25-124. Remittance of use tax.
- Section 25-126. Remittance of tax on other than monthly basis.

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