



Financial Services
Sales Tax Division
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SALES TAX RETURN INSTRUCTIONS

Line 1	Enter total receipts from all sales, services, rentals, and leases (both taxable and non-taxable)	Line 5A	Calculate the amount of City of Fort Collins sales tax due by multiplying Line 4 by 4.35%.
Line 2A	Enter bad debts collected during this period which were previously deducted on line 3D in prior periods.	Line 5B	Enter receipts from the sales of grocery food items and multiply this figure by 2.25%.
Line 2B	Enter the total of lines 1 and 2A	Line 6	Enter the amount, if any, of city of Fort Collins tax collected from customers in excess of the amounts on line 5A and 5B.
Line 3A	Enter receipts from non-taxable service charges, fees, or labor.	Line 7	Enter the totals of Line 5A, 5B, and 6.
Line 3B	Enter sales to other <u>licensed</u> dealers for resale.	Line 8	Retailer Fee eliminated.
Line 3C	Enter sales of goods shipped or delivered out of the City of Fort Collins.	Line 9	Amount in Line 7.
Line 3D	Enter unsecured bad debts from open accounts written off during the reporting period. Enter only those bad debts upon which Fort Collins tax was previously remitted. Bad debts are not deductible if returns are filed on a cash basis, or, if the seller retains title to the merchandise as collateral.	Line 10	Enter the total from Schedule B.
Line 3E	Enter the amount allowed to customers for trade-ins during the reporting period. This deduction is only allowed if the exchanged property will be resold at retail by the taxpayer.	Line 11	Calculate the amount of City of Fort Collins use tax due by multiplying Line 10 by 4.35%.
Line 3F	Enter receipts from sales of gasoline and motor fuel.	Line 12	If the return is being filed later than the due date, calculate the following late filing fees. Penalty: Add Lines 9 and 11 and multiply by 10%. Interest: Add Lines 9 and 11 and multiply by 1% for each month late. Assessment Fee: If you have received a delinquency notice include this \$25 fee. Add the Penalty, Interest, and Assessment Fee (if applicable) and list the total.
Line 3G	Enter receipts from sales to governmental, religious, and charitable organizations which are exempt from Fort Collins tax and have a valid exemption number.	Line 13	Enter the total of Lines 9, 11, and 12.
Line 3H	Enter the sales amount of any goods returned during the reporting period on which Fort Collins tax was previously remitted and has not already been deducted from Line 1.	Line 14	If you have received a deficiency notice or a credit notice, enter this amount and attach a copy of the notice.
Line 3I	Enter receipts from sales of prescription drugs and prosthetic devices.	Line 15	Enter the total of Line 13 and Line 14 (add the deficiency amount or subtract a credit amount).
Line 3J	Enter receipts from sales purchased with food stamps.		
Line 3K	Enter receipts from sales of lodging over 30 days.		
Line 3L	Enter receipts from the sales of grocery food items.		
Line 3M	Enter receipts for other exempt sales.		
Line 3	Enter the total of Lines 3A – 3M.		
Line 4	Enter the difference between Line 2B and 3.		
Schedule B – City Use Tax		Schedule C – Consolidated Return	
Enter the purchase price of any tangible personal property or taxable services purchased or leased, brought into the City of Fort Collins tax-free (no Colorado municipal tax paid at time of purchase).		If your organization has more than one location, enter the gross sales and net taxable sales by location.	