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## 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 Chapter 25, Article III of the Code of the City of Fort Collins (the "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 relied upon as an official interpretation of the Tax Code applicable in all circumstances. Instead, specific reference should be made to the Tax Code and related ordinances for what is required in any particular circumstance.

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

MONTHLY filing is required if the average monthly tax liability is \$300 or more. The return is due on the 20th day of the month following the taxable month. At a tax rate of 3.85% this would be \$7,799 or more in taxable sales.

QUARTERLY filing is allowed if the average monthly tax liability is less than \$300. The dates are April 20, July 20, October 20 and January 20. At a tax rate of 3.85% this would be \$7,799 or less in taxable sales.

ANNUAL filing is allowed if the average 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 3.85% this would be \$649 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 by the 20<sup>th</sup> of the month following the event.

### 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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