Taxpayer Name and Address

TOWN OF CASTLE ROCK COLORADO

YOU MUST FILE THIS RETURN EVEN IF LINE 12

| PERIOD COVERED | DUE DATE | LICENSE # |
|---|---|---|
| | | |

# TOWN OF CASTLE ROCK SALES TAX RETURN

Mail To: Sales Tax Division
PO Box 151660
Lakewood, CO 80215-8660

Email: towntax@crgov.com
Phone: (303) 660-1397
Fax: (303) 660-5310

**This return may be filed over the internet at:**
**www.crgov.com/tax**

## COMPUTATION OF TAX

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1. | **GROSS SALES AND SERVICES:** (BEFORE SALES TAX) **MUST BE REPORTED INCLUDING ALL SALES, RENTALS, LEASES, AND SERVICES, BOTH TAXABLE AND NON-TAXABLE** | $ | 5. | NET SALES TAX (LINE 4 X **4.0%**) | | | $ |
| 2A. | ADD BAD DEBTS COLLECTED WHICH WERE PREVIOUSLY DEDUCTED: | $ | 6. | ADD EXCESS TAX COLLECTED | | | $ |
| 2B. | ADD LINES 1 & 2A | $ | 7. | NET ADJUSTED SALES TAX (ADD LINES 5 & 6) | | | $ |
| 3. | A. NON-TAXABLE SERVICES OR LABOR | $ | 8. | DEDUCT 3.33% OF LINE 7 (ENTER 0 IF RETURN IS FILED LATE) ****MAXIMUM AMOUNT ALLOWED IS $200**** | | | $ |
| | B. SALES TO OTHER LICENSED DEALERS FOR PURPOSES OF TAXABLE RESALE | $ | 9. | TOTAL SALES TAX DUE (LINE 7 MINUS LINE 8) | | | $ |
| | C. SALES SHIPPED OUT OF THE TOWN OF CASTLE ROCK | $ | 10. | **LATE FEES DUE IF FILED AFTER DUE DATE** | **PENALTY:** GREATER OF $10 OR 15% OF LINE 9 | $ | PUT TOTAL BELOW |
| | D. BAD DEBTS CHARGED OFF (ON WHICH TOWN TAX WAS PREVIOUSLY PAID) | $ | | | **INTEREST:** 1.5% PER MONTH OF LINE 9 | $ | $ |
| | E. TRADE-INS FOR TAXABLE RESALE | $ | 11. | PRIOR PERIOD ADJUSTMENT FOR OVER OR UNDERPAYMENTS | | | $ |
| | F. SALES OF GASOLINE AND CIGARETTES | $ | 12. | **TOTAL DUE AND PAYABLE – ADD LINES 9 THROUGH 11 (MAKE CHECK PAYABLE TO TOWN OF CASTLE ROCK)** | | | $ |
| | G. SALES TO GOVERNMENTAL, RELIGIOUS, AND CHARITABLE ORGANIZATIONS | $ | | | | | |
| | H. RETURNED GOODS (ON WHICH TOWN TAX WAS PREVIOUSLY PAID) | $ | | | | | |
| | I. PRESCRIPTION DRUGS/PROSTHETIC DEVICES | $ | | | | | |
| | J. FOOD PURCHASED WITH FOOD STAMPS/WIC VOUCHERS | $ | | | | | |
| | K. OTHER DEDUCTIONS ( PLEASE EXPLAIN) | $ | | | | | |
| 3. | TOTAL DEDUCTIONS (ADD LINES 3A THRU 3K) | $ | | | | | |
| 4. | TOTAL TOWN NET TAXABLE SALES & SERVICE (LINE 2B MINUS LINE 3) | $ | | | | | |

**MY SIGNATURE AFFIRMS THAT I HAVE READ THIS RETURN AND IT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND IS SIGNED SUBJECT TO PENALTIES FOR PERJURY AND OTHER CRIMINAL OFFENSES.**

**SIGNATURE:** _____

**DATE:** _____ **TITLE:** _____

**PHONE:** _____ **EMAIL:** _____

## CONSOLIDATED ACCOUNTS REPORT

This schedule is required in all cases where the vendor is reporting sales for more than one location within the Town of Castle Rock. Each location must have a separate license.

| Account Number | Business Location Address | Total Gross Sales | Total Deductions | Net Taxable Sales |
|---|---|---|---|---|
| | | $ | $ | $ |
| | | $ | $ | $ |
| | | $ | $ | $ |
| | Totals: | $ | $ | $ |

## CHANGES

**Mailing Address**
Address: _____
_____
City, ST, Zip: _____

**Business Location Address**
Address: _____
_____
City, ST, Zip: _____

**New Email:** _____

**New Business Phone:** _____

**New Contact Phone:** _____

**Filing Frequency:** Call or email for change

**New Owners (Requires a new license)**
Date: _____
Name: _____
Phone: _____

**Business Closure or Sale** (see instructions)
Date: _____

# SALES TAX RETURN INSTRUCTIONS

| | |
|---|---|
| **Line 3C** | If you deliver or ship product out of the Town of Castle Rock and you are unsure of the "in/out" status of the address, please email, call, or fax our division for verification. An address locator is available on our website and by request from our division. |
| **Line 3G** | Sales to exempt organizations must be supported by a "State of Colorado" exemption certificate. Place the exempt number of the organization on your invoice. The number must begin with "98" (i.e., 98-xxxxx-xxxx). |
| **Line 3K** | Only food purchased with food stamps, or WIC vouchers may be deducted. The Town of Castle Rock's tax rate on "Food for Home Consumption" is 4.0%. Do not deduct food sold unless stamps or vouchers are collected from the customer. Food and drink sold "ready to eat", or food sold as "immediate consumption", are taxed at the full applicable rate, including the State of Colorado tax. (See State FYI Sales 4) |
| **Line 6** | If sales taxes collected, during the reporting period, exceed the amount calculated on Line 4, you must report and remit the excess on this line. |
| **Line 8** | This amount reimburses the vendor for collecting our sales tax. It is not an additional cost to the vendor. Do not add this calculation to the tax. The amount you keep is limited to $200 per return**. NOT APPLICABLE ON LATE RETURNS.** |

**Line 10**

Returns are due on the 20th day of the month following the reporting period. For example on a monthly return: The due date for the period of May 1st through May 31st is June 20th. For example on a quarterly return: The due date for the period of April 1st through June 30th is July 20th. Returns are considered late if the payment or return is not received, or if the envelope is not postmarked by the USPS, on or before the due date.

**Penalty calculation:** Late returns will be assessed a penalty equal to the sum of $10, or fifteen percent (15%), whichever is greater.

| Tax Due | Penalty |
|---|---|
| $0.00 through $67.00 | $10.00 |
| $67.01 and up | Tax Due x 15% |

**Interest calculation:** Late returns are assessed interest equal to 1.5% per month from the due date of the payment. For example, interest on a late return for the period of May 1st through May 31st is calculated as followed:

| Date Filed | Number of Months Late | Interest Due |
|---|---|---|
| June 20th | 0 | None |
| June 25th | 1 | Tax Due x 1.5% x 1 |
| July 23rd | 2 | Tax Due x 1.5% x 2 |
| August 19th | 2 | Tax Due x 1.5% x 2 |
| August 21st | 3 | Tax Due x 1.5% x 3 |

| | |
|---|---|
| **Line 11** | If you received a credit notice, please deduct the credit amount here.<br>If you receive a notice of assessment for underpaid tax, please add the total amount of the assessment due here. |
| **Sale of a Business** | If your business has been sold to a new owner, sales tax may be due on the selling price of the tangible personal property assets, except for inventory to be resold. Report the taxable sales amount and tax due on a separate tax return noting that the return is for the sale of the business. See State Code Section 39-26-102(10) for a list of types of business sales that are not subject to sales tax. |