



Denver Sales Tax Return Annual

City and County of Denver
Department of Finance, Treasury Division
P.O. Box 660860
Dallas, TX 75266-0860
www.DenverGov.org/eBizTax

Business Name _____ Account Number _____ Phone Number _____

Primary Business Location _____ Period End Date _____

- ▶ YOU MUST FILE A RETURN EVEN IF YOU HAVE DETERMINED THAT NO TAX IS DUE
- ▶ IMPORTANT INFORMATION IS ON THE BACK
- ▶ INSTRUCTIONS ARE ON THE BACK

SCHEDULE A - SALES TAX CHECK HERE IF THIS IS AN AMENDED RETURN

| | | | |
|--|--|------------|----|
| Gross Sales and Services (Total receipts from City activity must be reported and accounted for in every return including sales, rentals, leases, online sales and all services both taxable and non-taxable) | | | 00 |
| A. Add: Bad debts collected that were previously deducted in prior periods | | | 00 |
| B. Enter the Total of Lines 1 & 2A | | | 00 |
| Deductions included in line 1 above | | | |
| A. Non-Taxable services or labor | | | 00 |
| B. Sales to other licensed dealers for the purpose of taxable resale | | | 00 |
| C. Sales of goods shipped or delivered outside City and/or State | | | 00 |
| D. Bad debts (open accounts sales on which DENVER tax was previously paid) | | | 00 |
| E. Trade-ins for taxable resale | | | 00 |
| F. Sales of gasoline and cigarettes | | | 00 |
| G. Exempt sales to governmental and charitable organizations | | | 00 |
| H. Returned goods (on which DENVER tax was previously paid) | | | 00 |
| I. Sales of exempt prescription drugs | | | 00 |
| J. Sales of exempt groceries | | | 00 |
| K. Sales of Aviation / Railway Fuel (Put gallons sold on Line 5A below) | | | 00 |
| L. Other deductions | | | 00 |
| M. Total deductions (Total of Lines 3A thru 3L) | | | 00 |
| Net Taxable Sales & Services (Line 2B minus Line 3M) | | | 00 |
| A. Gallons of Aviation / Railway Fuel Sold | | x 4¢ / gal | 00 |
| B. Receipts from Short-Term Vehicle Rentals | 00 | x 7.25% | 00 |
| C. Sales of Retail Marijuana | 00 | x 10.65% | 00 |
| D. Sales of Taxable Food and Beverages | 00 | x 4.00% | 00 |
| E. Other Taxable Sales (Line 4 less Lines 5B, 5C & 5D) | 00 | x 5.15% | 00 |
| F. Total of Lines 5A thru 5E | | | 00 |
| Add excess tax collected from customers | | | 00 |
| Subtotal of tax (Add Lines 5F and Line 6) | | | 00 |
| Consumer Use Tax (Line 6 from Schedule B) | | | 00 |
| Tax Due (Add Lines 7 and 8) | | | 00 |
| Penalty - if return is filed after due date - Add: | A. Penalty: The greater of 15% of line 9 or \$25.00 | | 00 |
| | B. Interest: 1% of line 9 for each month that the return is late | | 00 |
| TOTAL DUE AND PAYABLE (Add lines 9, 10A & 10B): Include a check or money order made payable to: MANAGER OF FINANCE | | | 00 |

| | | |
|----------------|-----------------------|-------------------------|
| ACCOUNT NUMBER | PHONE NUMBER | PERIOD END |
| DUE DATE | TAX TYPE Sales Tax | MEDIA # 000000000006 |

SCHEDULE B - USE TAX

| | | | | | |
|---|--|----|------------|--|----|
| 1 | Gallons of Aviation / Railway Fuel Purchased | | x 4¢ / gal | | 00 |
| 2 | Short-Term Vehicle Rental | 00 | x 7.25% | | 00 |
| 3 | Taxable Food & Beverage | 00 | x 4.00% | | 00 |
| 4 | Other Taxable Purchases | 00 | x 5.15% | | 00 |
| 5 | Add Incremental Tax Due (See instructions on the back) | | | | 00 |
| 6 | Consumer Use Tax (Total of Lines 1-5) | | | | 00 |

Line 6 must be included on line 8 of Schedule A

ADDRESS CHANGE

MAILING ADDRESS LOCATION ADDRESS BOTH

STREET: _____

CITY: _____

STATE: _____ ZIP CODE: _____

PHONE: _____

FAX: _____

EMAIL: _____

Please check this box if these changes also need to be applied to your Occupational Privilege Tax account

If the status of your business has changed, please complete the Account Change or Closure Request Form located at our website:
www.denvergov.org/treasury



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I hereby certify, under penalty of perjury, that statements made herein are to the best of my knowledge true and correct.

Signature (Required) _____ Title _____ Date _____

► **Important Information:** The City and County of Denver is now offering online filing for Sales, Use, Lodger's, Occupational Privilege, Facilities Development Admissions, Telecommunications Business Tax, and Emergency Telephone Charges (E911). For more information or to register online, visit www.DenverGov.org/eBizTax.

All entries on this sales tax return must be rounded to the nearest dollar. You will still collect and keep track of exact amounts of sales tax. Books, records, and statements or invoices to buyers must reflect actual tax amounts. It is only when you fill out the return that you will round the numbers you are reporting. Round amounts under 50 cents down to 0 (zero) cents. Increase amounts from 50 to 99 cents to the next dollar.

If you need further assistance or have any questions on how to fill out this return, please contact the City of Denver Taxpayer Service at (720) 913-9400 or please visit our website at www.denvergov.org/treasury.

INSTRUCTIONS - SCHEDULE A - SALES TAX

Sales tax is imposed on the purchase price paid or charged on retail sales of tangible personal property, products, and certain services. Taxable services include, but are not limited to, the sale or furnishing of telephone and certain telecommunications services, electricity, steam and natural gas for energy producing purposes, informational, and entertainment services. Sales tax returns and payment are due on the 20th of the month following the taxable period.

| | | | |
|---------|--|----------|---|
| Line 1 | Enter total receipts from all sales and services both taxable and non-taxable. Please be sure to include any online sales. | Line 3M | Enter the total of Lines 3A thru 3L. |
| Line 2A | Enter bad debts collected during the period which were previously deducted on Line 3D in prior periods. | Line 4 | Enter the difference between Lines 2B and 3M. |
| Line 2B | Enter the total of Lines 1 and 2A. | Line 5A | Enter the number of gallons for Aviation and Railway fuel sold and multiply by 4 (four) cents per gallon. |
| Line 3A | Enter receipts from non-taxable services or labor. | Line 5B | Enter receipts from short term (30 days or less) automotive vehicle rentals and multiply by 7.25%. |
| Line 3B | Enter sales to other licensed dealers for resale. | Line 5C | Enter receipts from sale of retail marijuana and multiply by 10.65%. <small>NOTE: This tax rate includes the standard 4.81% sales tax rate, plus the special 5.5% tax rate for retail marijuana. Sec 53-27(a), Sec 53.85(a)</small> |
| Line 3C | Enter sales of goods shipped or delivered outside of Denver to a non-resident. Note: Delivery must have been made by company vehicle, common carrier, or by mail. | Line 5D | Enter receipts from sale of taxable food and beverages at Sec. 53-26(8) and multiply by 4.0%. |
| Line 3D | Enter unsecured bad debts from open accounts written off during the period. Enter only those bad debts upon which Denver tax was previously remitted. Note: 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 5E | Subtract Lines 5B, 5C & 5D from Line 4, enter the difference, and multiply by 5.15%. |
| Line 3E | Enter the amount allowed customers for trade-ins during the period. Note: This deduction is allowed only if the exchanged property will be resold at retail by the taxpayer. | Line 5F | Enter the total sales tax computed on Lines 5A thru 5E. |
| Line 3F | Enter receipts from sales of gasoline and cigarettes. | Line 6 | Enter the amount, if any, of Denver tax collected from customers in excess of the amount on Line 5F. |
| Line 3G | Enter receipts from sales to charitable or governmental organizations which are exempt from Denver tax. | Line 7 | Enter the totals of Lines 5F and 6. |
| Line 3H | Enter the sales amount of any goods returned during the period on which Denver tax was previously remitted. | Line 8 | Enter the total consumer use tax from Line 6 Schedule B-City Use Tax. |
| Line 3I | Enter receipts from sales of prescription medicines. | Line 9 | Enter the total of Lines 7 and 8. |
| Line 3J | Enter receipts from sales of exempt grocery foods. | Line 10A | If your return is filed after the due date, enter 15% of Line 9, or \$25.00, whichever is greater. Note: Any return not received by the due date will be considered late. |
| Line 3K | Denver sales tax is due on the amount of GALLONS of Aviation/Railway fuel sold, not the dollar amount. Enter the portion of Line 1 that represents the gross sales amount of Aviation/Railway fuel on Line 3K. Then enter the gallons of Aviation/Railway fuel sold on line 5A. | Line 10B | If your return is filed after the due date, enter 1% of Line 9 for every month past due. Interest accrues at 1% of the tax amount beginning on the 1st day after the due date and adds an additional 1% on the 21st day of each subsequent month. |
| Line 3L | Enter other deductions | Line 11 | Enter the totals of Lines 9, 10A and 10B. Include with your return a check or money order payable to the Manager of Finance . |

INSTRUCTIONS - SCHEDULE B - CITY USE TAX

Consumer Use Tax is imposed upon the privilege of using, storing, distributing or otherwise consuming purchased, rented or leased, unless specifically exempt, when Denver's sales tax has not been paid on that purchase. If goods have been purchased tax free, such as supplies, fixtures, furniture, equipment, etc., for personal or business use or consumption, the applicable tax is due thereon. This would also include any goods drawn from inventory for personal or business use.

| | | | |
|--------|--|--------|---|
| Line 1 | Enter the number of gallons for Aviation and Railway fuel purchased and multiply by 4 (four) cents per gallon. | Line 5 | Enter any incremental tax due. If tax was properly paid to another jurisdiction at a tax rate less than Denver's combined rate (8.81% non-food, 8.0% food), incremental tax is due for the difference between the tax charged and Denver's combined rate. No credit is given for tax rates in excess of the Denver combined rate. See Tax Guide topic "Reduction Allowed for Previously Paid Sales or Use Taxes" for more detailed information. |
| Line 2 | Enter the total purchases of short-term (30 days or less) automotive vehicle rentals and multiply by 7.25% | Line 6 | Total lines 1 through 5, this is the use tax due. Enter this amount on Line 8 of Schedule A |
| Line 3 | Enter the total of purchases of taxable food and beverage and multiply by 4.0% | | |
| Line 4 | Enter the total of all other purchases and multiply by 5.15% | | |

INSTRUCTIONS - ADDRESS CHANGE

Please fill out the Address Change section if your business address or location has changed.

If the status of your business has changed, please complete the Account Change or Closure Request Form located at our website: www.denvergov.org/treasury

YOU MUST SIGN YOUR RETURN