City of Evans, Colorado

TAXPAYER'S NAME & ADDRESS

YOU MUST FILE THIS RETURN EVEN IF LINE 14 IS ZERO

PERIOD COVERED	DUE DATE	ACCOUNT #

CITY OF EVANS SALES AND USE TAX RETURN

Mail To: Sales Tax Division
PO Box 912324
Denver, CO 80291-2324

Email: salestax@evanscolorado.gov
Phone: (970) 475-1109
Fax: (970) 475-1194

COMPUTATION OF SALES TAX

1.	GROSS SALES AND SERVICES: (BEFORE SALES TAX) MUST BE REPORTED INCLUDING ALL SALES, RENTALS, LEASES, AND SERVICES, BOTH TAXABLE AND NON-TAXABLE	$
2A.	ADD: BAD DEBTS COLLECTED WHICH WERE PREVIOUSLY DEDUCTED	$
2B.	ADD LINES 1 & 2A	$
3. DEDUCTIONS	A. NON-TAXABLE SERVICES OR LABOR	$
	B. SALES TO OTHER LICENSED DEALERS FOR PURPOSE OF TAXABLE RESALE	$
	C. SALES SHIPPED OUT OF THE CITY OF EVANS	$
	D. BAD DEBTS CHARGED OFF (ON WHICH CITY TAX WAS PREVIOUSLY PAID)	$
	E. TRADE-INS FOR TAXABLE RESALE	$
	F. SALES OF GASOLINE AND CIGARETTES	$
	G. SALES TO GOVERNMENTAL, RELIGIONS AND CHARITABLE ORGANIZATIONS	$
	H. RETURNED GOODS (ON WHICH CITY TAX WAS PREVIOUSLY PAID)	$
	I. PRESCRIPTION DRUGS / PROSTHETIC DEVICES	$
	J. FOOD PURCHASED W/ FOOD STAMPS/WIC VOUCHERS	$
	K. OTHER DEDUCTIONS (PLEASE EXPLAIN)	$
3.	TOTAL DEDUCTIONS (ADD LINES 3A THRU 3K)	$
4.	TOTAL CITY NET TAXABLE SALES & SERVICE (LINE 2B MINUS LINE 3)	$

5A.	FOOD FOR HOME CONSUMPTION SALES TAX _____ X 4.5%		$
5B.	SALES TAX FOR ANY ITEMS NOT INCLUDED IN 5A (ABOVE) _____ X 4.5%		$
6.	ADD: EXCESS TAX COLLECTED		$
7.	NET ADJUSTED SALES TAX (ADD LINES 5A, 5B AND 6)		$
8.	DEDUCT 3.33% OF LINE 7 (ENTER 0 IF RETURN IS FILED LATE) **MAXIMUM AMOUNT ALLOWED IS $100**		$
9.	TOTAL SALES TAX DUE (LINE 7 MUNUS LINE 8)		$
10. LATE FEES DUE IF FILED AFTER DUE DATE	PENALTY: GREATER OF $15 OR 15% OF LINE 9	$	PUT TOTAL BELOW
	INTEREST: .75% FIRST MONTH 1.5% EACH ADD'L MONTH OF LINE 9	$	$
11.	PRIOR PERIOD ADJUSTMENT FOR OVER OR UNDERPAYMENTS		$
12.	TOTAL DUE AND PAYABLE - ADD LINES 9 THROUGH 11		$
13.	TOTAL USE TAX DUE - FROM USE TAX SCHEDULE BELOW		$
14.	TOTAL TAX DUE AND PAYABLE - ADD LINES 12 AND 13 (MAKE CHECK PAYABLE TO THE CITY OF EVANS)		$

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: _____ E-Mail: _____

COMPUTATION OF USE TAX

The City of Evans imposes a 4.5% tax upon the privilege of using, storing, distributing or consuming in the City tangible property or taxable services purchased, rented or leased.

Date of Purchase	Name of Vendor	Address	Amount
			$
			$
			$
		Multiply Subtotal by 4.5% — Total Use Tax Payable:	$

CONSOLIDATED ACCOUNTS REPORT

This scheduled is required in all cases where the vendor is reporting sales for more than one location within the City of Evans. Each location must have a separate license.

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

For any changes, Please send e-mail to salestax@evanscolorado.gov

SALES TAX RETURN INSTRUCTIONS

Line 3C

If you deliver or ship product out of the City of Evans and you are unsure of the "in/out" status of the address, please email or call our division for verfication. 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 City of Evans tax rate on "Food for Home Consumption" is 4.5%. Do not deduct food sold unless stamples or vouchers are collected from the customer.

Line 5A

The City of Evans tax rate on "Food for Home Consumption" is 4.5%. Enter Food for Home Consumption receipts and multiply this figure by 4.5%.

Line 5B

Enter receipts for any items not included in the Food for Home Consumption sales tax (5A). Multiply this figure by 4.5%. Ex. Food furnished by restaurants, alcoholic beverages, food items not marketed for human consumption (pet food), and all non-food items.

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 $100 per return.

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 $15, or fifteen percent (15%), whichever is greater.

Tax Due	Penalty
$0.00 through $100.00	$0.00 through $100.00
$100.01 and up	$100.01 and up

Interest Calculation: Late returns are assessed interest equal to .75% of balance owed and will be applied from the due date of the payment. On remittance of Sales or Use taxes that are delinquent by more than thirty (30) calendar days from the due date as set forth in Chapter 3.04.840 of the Municipal Code additional penalty interest of .75% are applied.

For example, interest on a late return for the Period of May 1st through May 31st is calculated as follows:

Tax Due	Number of Months Late	Interest Due
June 20th	0	None
June 21st	1	Tax Due x .75% x 1
July 23rd	2	Tax Due x 1.5% x 2 (intereset + penalty interest)
August 19th	2	Tax Due x 1.5% x 2 (intereset + penalty interest)
August 21st	3	Tax Due x 1.5% x 3 (intereset + penalty interest)

Line 11

If you received a credit notice, please deduct the credit amount here. If you receive a notice of tax deficiency for underpaid tax, please add the total amount of the deficiency 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 tanglible 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 City Code Section 3.04.610 for a list of types of business sales that are subject to sales tax.