Brighton℠	**CITY OF BRIGHTON SALES TAX RETURN**	
	Mail Form To: Finance Department - Sales Tax 500 South 4th Avenue Brighton, CO 80601 (303)-655-2041 www.brightonco.gov	
A SEPARATE RETURN MUST BE FILED FOR EACH LOCATION		

PERIOD COVERED	DUE DATE	ACCT.#	_____ **AMENDED RETURN**

1.	**GROSS SALES & SERVICES:** TOTAL RECEIPTS, <u>BEFORE LODGING AND SALES TAX</u>, FROM CITY ACTIVITY MUST BE REPORTED. SEE LINE 1 INSTRUCTIONS ON REVERSE SIDE.		$		**COMPUTATION OF TAX**		
2.	A. ADD- BAD DEBTS COLLECTED WHICH WERE PREVIOUSLY DEDUCTED:		$	6.	AMOUNT OF CITY SALES TAX (LINE 5 X 3.75%)		$
	B. TOTAL OF LINES 1 & 2A:		$	7.	ADD EXCESS TAX COLLECTED		$
3.	A. NON-TAXABLE SERVICE OR LABOR	$		8.	ADJUSTED CITY SALES TAX (LINES 6 PLUS 7)		$
	B. SALES TO OTHER LICENSED DEALERS FOR PURPOSES OF TAXABLE RESALE	$		9.	DEDUCT 3.33% OF LINE 8 (VENDOR'S FEE IF PAID IN FULL BY DUE DATE) **MAX 25.00**		$
	C. SALES SHIPPED OUT OF CITY AND/OR STATE (INCLUDED IN ITEM 1 ABOVE)	$		10.	NET TAX DUE (LINE 8 MINUS LINE 9)		$
	D. BAD DEBTS CHARGED OFF (ON WHICH CITY SALES TAX HAS BEEN PAID)	$		11.	IF RETURN IS FILED AFTER DUE DATE ADD 10% PLUS 1% INTEREST PER MONTH OF LINE 8		$
	E. TRADE-INS FOR TAXABLE RESALE	$		12.	TOTAL TAX, PENALTY AND INTEREST DUE (LINE 10 PLUS LINE 11)		$
	F. SALES OF GASOLINE AND CIGARETTES	$		13.	PRIOR PERIOD'S ADJUSTMENT NOTICE OF OVER OR UNDERPAYMENTS		$
	G. SALES TO GOVERNMENTAL, RELIGIOUS AND CHARITABLE ORGANIZATIONS	$		14.	TOTAL DUE AND PAYABLE (MAKE CHECK PAYABLE TO CITY OF BRIGHTON)		$
	H. RETURNED GOODS (ON WHICH CITY TAX WAS PREVIOUSLY PAID)	$					
	I. PRESCRIPTION DRUGS/PROSTHETIC DEVICES	$					
	J. FOOD STAMPS/W.I.C VOUCHERS	$					
	K. OTHER DEDUCTIONS - LIST ON REVERSE SIDE **(WILL BE DISALLOWED IF NOT LISTED)**	$					
4.	TOTAL DEDUCTIONS (ADD LINES 3A THRU 3K)		$				
5.	TOTAL CITY NET TAXABLE SALES & SERVICES (LINE 2B MINUS LINE 4)		$				

Returns postmarked AFTER the Due date will be late and subject to penalties and interest

TAXPAYER'S INFORMATION

COMPANY: TRADE NAME:
ADDRESS: CITY: STATE: ZIP:
PHONE: FAX:

NEW BUSINESS DATE		SHOW BELOW CHANGE OF OWNERSHIP, NAME AND ADDRESS	I, hereby certify, under penalty of perjury, that the statements made herein are to the best of my knowledge true and correct.
MO. DAY YEAR ____/____/_____ DISCONTINUED DATE MO. DAY YEAR ____/____/_____	1. If ownership has changed, give date of change and new owner's name. 2. If business has been permanently discontinued, give date discontinued. 3. If business location has changed, give new address. 4. Records are kept at what address? _____ 5. If business is temporarily closed, give dates to be closed. 6. If business is seasonal, give months of operation.	_____ _____ _____ __ Bus Address __ Mailing Address	By: _____ Title: _____ Company: _____ Date: _____

CITY OF BRIGHTON SALES TAX RETURN INSTRUCTIONS

Line 1   Enter total receipts from all sales, services, rentals, leases, both taxable and non- taxable and add-on PIF collected, if applicable.

Line 2A   Enter bad debts collected during the period, which were previously deducted on line 3D in prior periods.

Line 2B   Enter the total of lines 1 and 2A.

Line 3A   Enter receipts from non-taxable service, fees, or labor that are separately stated.

Line 3B   Enter sales to other licensed dealers for purposes of taxable resale.

Line 3C   Enter sales of goods shipped or delivered outside of Brighton to a non-resident (include shipments of Building Materials delivered to out-of-city locations)

Line 3D   Enter unsecured bad debts from open accounts written off during the period. Enter only those bad debts upon which Brighton city 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 3E   Enter the amount allowed customer 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 3F   Enter receipts from sales of gasoline and cigarettes which are exempted by the State of Colorado.

Line 3G   Enter receipts from sales to religious, charitable or governmental organizations, which are exempt from Brighton tax and have a valid State of Colorado exemption number . The number must be shown on the invoice to be exempt.

Line 3H   Enter the sales amount of any goods returned during the period on which Brighton tax was previously remitted.

Line 3I   Enter receipts from sales of prescription drugs, wheelchairs, and other prosthetic devices.

Line 3J   Sales of food paid with food stamps or W.I.C. Vouchers.

Line 3K   Other Deductions

Description	Amount
Total to Line 3K	$

Line 4   Total Deductions - Enter the total of Lines 3A thru 3K.

Line 5   Gross Sales Less Deductions - Line 2B minus Line 4

Line 6   Amount of City Sales Tax - Line 5 times 3.75% (.0375)

Line 7   Enter the amount, if any, of Brighton tax collected from customers in excess of the amount on line 6. Compare your general ledger sales tax liability account to Line 6. If the liability account is greater, enter the difference here.

Line 8   Adjusted Sales Tax - Line 6 plus Line 7.

Line 9   Enter 3 1/3% (.0333) of Line 8 only if you are filing on time. Return must be postmarked by the 20th of the month following sales. Enter -0- if this return is filed after the due date.
The Vendor fee is limited to $25.00 per return.

Line 10   Net tax due (Line 8 minus Line 9)

Line 11   Late Filing Penalty: If filing after the due date add 10% (.10) of Line 8.

Interest: If the return is filed after the due date, add 1% (.01) of line 8 per month, or for any portion of a month, from the due date.

Line 12   Total Tax, Penalty, and Interest - Line 10 plus Line 11.

Line 13   Prior Period Adjustments: If adjustments to the return are necessary, we will notify you via letter. Place the amount due to/from you here. If you are claiming a credit you must attach documentation and enter the amount here or file a separate refund claim.

Line 14   Total Due and Payable - Make check payable to City of Brighton - Line 12 plus or minus Line 13.