

**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. [B.M.C. 3-04-120 (D)]

**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 period. **NOT APPLICABLE ON LATE RETURNS.**

**Line 10:**

A separate Lodger's Excise Tax return is no longer needed. The exemptions for the Lodger's Excise Tax are the same as the Sales Tax Exemptions. Rentals less than 30 days are taxable for both Sales and the Excise Tax. Report the rentals for 30 days or longer as an exemption on page 2, line N, and explain the entry.

**Line 11:**

The FlatIron Improvement District tax (FID) and the Arista Local Improvement District tax (ALID) are collected by the the City & County of Broomfield. Businesses located within the FlatIron Crossing Mall area must collect the FID tax @.01% (.0001) and businesses located within the Arista District/Broomfield Event Center area must collect the ALID tax @.2% (.002). See our tax rate sheet for streets in these districts, and maps of the districts.

**Line 12:**

Returns are due on the 1<sup>st</sup> day of the month following the reporting period. Returns will be considered late if payment is not received, or if the envelope is not postmarked, by the USPS, on or before the 20<sup>th</sup> day of the month following the end of the reporting period. Late returns will be assessed a penalty equal to the sum of \$15, or ten percent (10%), whichever is greater.

**Line 13:**

Late payments are assessed interest at a rate of one percent (1%) per month, or a portion of a month, from the due date of the payment.

**Line 14:**

"Adjustments" for errors, from previous months, may be reported here, **only** if you have received a Credit Authorization or Debit Adjustment Billing letter from our division. You must apply for the credit; provide supporting documentation, and once approved, you may attach the "Authorization Letter" to your return.

**Line 3 (C):**

If you deliver or ship product "Out of the City and County of Broomfield", and you are unsure of the "in/out" status of the address; please contact our division for verification of out of city sales.

**Line 3 (G):**

Sales to exempt organizations must be supported by a "State of Colorado" exemption certificate. Place the exempt number of the organization on your invoice. (IE: 98-xxxx-xxxx) The number must begin with "98".

**Line 3 (K):**

Only Food purchased with Food Stamps, or WIC vouchers may be deducted. The City and County of Broomfield tax rate on "Food for Home Consumption" is 4.15%. Do not deduct "Food" sold unless stamps or vouchers are collected. 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 3 (L):**

Projects, or improvements, requiring a "Building Permit" should have an estimated "Construction Use Tax" receipted on the permit. If your customer presents such a receipted permit, reflecting a pre-paid Use Tax on construction materials, you may exempt the Broomfield City and County Sales tax. The permit number must be shown on your invoice.

**ADDITIONAL RESOURCES FOR TAX QUESTIONS:****WEB****PHONE****FAX**

CITY AND COUNTY OF BROOMFIELD:

WWW. BROOMFIELD.ORG/SALESTAX

303-464-5811

303-410-3802

COLORADO DEPARTMENT OF REVENUE:

WWW.TAXCOLORADO.COM

303-222-2416

303-866-2211

