

Taxpayer Name and Address



YOU MUST FILE THIS RETURN EVEN IF LINE 12

# TOWN OF CASTLE ROCK SALES TAX RETURN

Mail To: Sales Tax Division  
PO Box 17906  
Denver, CO 80217

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

PERIOD COVERED      DUE DATE      LICENSE #

This return may be filed over the internet at:  
[www.crgov.com/tax](http://www.crgov.com/tax)

## COMPUTATION OF TAX

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

New Email: \_\_\_\_\_

New Owners (Requires a new license)

Date: \_\_\_\_\_

City, ST, Zip: \_\_\_\_\_

New Business Phone: \_\_\_\_\_

Name: \_\_\_\_\_

Phone: \_\_\_\_\_

### Business Location Address

Address: \_\_\_\_\_

New Contact Phone: \_\_\_\_\_

Business Closure or Sale (see instructions)

Date: \_\_\_\_\_

City, ST, Zip: \_\_\_\_\_

Filing Frequency: Call or email for change



## SALES TAX RETURN INSTRUCTIONS

| <b>Line 3C</b>            | 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.  |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
|---------------------------|---|---------------------|------------------------------|------------------------|-----------------------|----------------|---------------|-----------------------|---|--------------------|-----------------------|---|--------------------|-------------------------|---|--------------------|-------------------------|---|--------------------|
| <b>Line 3G</b>            | 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 <u>must</u> begin with “98” (i.e., 98-xxxx-xxxx).   |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| <b>Line 3K</b>            | 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)   |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| <b>Line 5a</b>            | Enter the amount of sales subject to lodging tax times the lodging tax rate of 6.0%. Lodging tax is in addition to the sales tax due on these sales.  |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| <b>Line 5b</b>            | Lodging tax will be calculated at 6.0% of the amount of sales entered subject to lodging tax. (Line 5a x 6.0%)  |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| <b>Line 6</b>             | 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>Line 8</b>             | 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. <b>NOT APPLICABLE ON LATE RETURNS.</b>  |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| <b>Line 10</b>            | Returns are due on the 20 <sup>th</sup> day of the month following the reporting period. For example on a <u>monthly</u> return: The due date for the period of May 1 <sup>st</sup> through May 31 <sup>st</sup> is June 20 <sup>th</sup> . For example on a <u>quarterly</u> return: The due date for the period of April 1 <sup>st</sup> through June 30 <sup>th</sup> is July 20 <sup>th</sup> . 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.  |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
|                           | <p><b>Penalty calculation:</b> Late returns will be assessed a penalty equal to the sum of \$10, or fifteen percent (15%), whichever is <u>greater</u>.</p> <table style="margin-left: auto; margin-right: auto; border: none;"> <tr> <td style="text-align: center; padding: 5px;"><u>Tax Due</u></td> <td style="text-align: center; padding: 5px;"><u>Penalty</u></td> </tr> <tr> <td style="text-align: center; padding: 5px;">\$0.00 through \$67.00</td> <td style="text-align: center; padding: 5px;">\$10.00</td> </tr> <tr> <td style="text-align: center; padding: 5px;">\$67.01 and up</td> <td style="text-align: center; padding: 5px;">Tax Due x 15%</td> </tr> </table>  | <u>Tax Due</u>      | <u>Penalty</u>               | \$0.00 through \$67.00 | \$10.00               | \$67.01 and up | Tax Due x 15% |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| <u>Tax Due</u>            | <u>Penalty</u>  |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| \$0.00 through \$67.00    | \$10.00   |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| \$67.01 and up            | Tax Due x 15%   |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
|                           | <p><b>Interest calculation:</b> 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 <u>May 1<sup>st</sup> through May 31<sup>st</sup></u> is calculated as followed:</p> <table style="margin-left: auto; margin-right: auto; border: none;"> <thead> <tr> <th style="text-align: left; padding: 5px;"><u>Date Filed</u></th> <th style="text-align: center; padding: 5px;"><u>Number of Months Late</u></th> <th style="text-align: left; padding: 5px;"><u>Interest Due</u></th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">June 20<sup>th</sup></td> <td style="text-align: center; padding: 5px;">0</td> <td style="padding: 5px;">None</td> </tr> <tr> <td style="padding: 5px;">June 25<sup>th</sup></td> <td style="text-align: center; padding: 5px;">1</td> <td style="padding: 5px;">Tax Due x 1.5% x 1</td> </tr> <tr> <td style="padding: 5px;">July 23<sup>rd</sup></td> <td style="text-align: center; padding: 5px;">2</td> <td style="padding: 5px;">Tax Due x 1.5% x 2</td> </tr> <tr> <td style="padding: 5px;">August 19<sup>th</sup></td> <td style="text-align: center; padding: 5px;">2</td> <td style="padding: 5px;">Tax Due x 1.5% x 2</td> </tr> <tr> <td style="padding: 5px;">August 21<sup>st</sup></td> <td style="text-align: center; padding: 5px;">3</td> <td style="padding: 5px;">Tax Due x 1.5% x 3</td> </tr> </tbody> </table> | <u>Date Filed</u>   | <u>Number of Months Late</u> | <u>Interest Due</u>    | June 20 <sup>th</sup> | 0              | None          | June 25 <sup>th</sup> | 1 | Tax Due x 1.5% x 1 | July 23 <sup>rd</sup> | 2 | Tax Due x 1.5% x 2 | August 19 <sup>th</sup> | 2 | Tax Due x 1.5% x 2 | August 21 <sup>st</sup> | 3 | Tax Due x 1.5% x 3 |
| <u>Date Filed</u>         | <u>Number of Months Late</u>  | <u>Interest Due</u> |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| June 20 <sup>th</sup>     | 0   | None                |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| June 25 <sup>th</sup>     | 1   | Tax Due x 1.5% x 1  |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| July 23 <sup>rd</sup>     | 2   | Tax Due x 1.5% x 2  |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| August 19 <sup>th</sup>   | 2   | Tax Due x 1.5% x 2  |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| August 21 <sup>st</sup>   | 3   | Tax Due x 1.5% x 3  |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| <b>Line 11</b>            | 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.  |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |
| <b>Sale of a Business</b> | If your business has been sold to a new owner, sales tax <u>may</u> 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.   |                     |                              |                        |                       |                |               |                       |   |                    |                       |   |                    |                         |   |                    |                         |   |                    |