



## SPECIFIC INSTRUCTIONS FOR SALES AND LODGING TAX RETURN

- LINE 1 GROSS SALES AND SERVICES: Report all receipts from City activity for the period covered; include all sales, both retail and wholesale; services rendered; rent receipts; and all amounts, both taxable and nontaxable, received in the conduct of your business.
- LINE 2A BAD DEBTS COLLECTED: Report the bad debts collected which were previously deducted on Line 3D - "Bad Debts Charged Off."
- LINE 2B TOTAL LINES 1 AND 2A: Add Lines 1 and 2A.
- LINE 3 DEDUCTIONS: Exemptions/Non-Taxable Sales.
- 3A Deduct all services which are nontaxable.
- 3B Deduct sales made to other retailers who purchase such merchandise for the purpose of resale to the consumer.
- 3C Deduct all sales shipped to purchasers outside the City Limits of Aspen.
- 3D Deduct all sales which were originally taxable sales and which you deem "uncollectible/bad" and have written off as such.
- 3E Deduct the value of property traded-in, which will be resold in the usual course of business.
- 3F Deduct all sales of gasoline and cigarettes.
- 3G Deduct all qualifying sales to governmental, religious and charitable organizations.
- 3H Deduct all sales which were returned by the purchaser and were previously reported as net taxable sales.
- 3I Deduct all qualifying sales of prescription drugs and prosthetic devices.
- 3J Deduct all qualifying food stamp and federal special supplement program sales.
- 3K-3M Deduct all other exemptions not covered on Lines 3A through 3J. Other deductions must be explained in space provided.
- 3 TOTAL DEDUCTIONS  
Total all deductions claimed in Lines 3A through 3M.
- LINE 4 TOTAL CITY NET TAXABLE SALES AND SERVICES: Subtract TOTAL DEDUCTIONS on Line 3 from Line 2B.
- LINE 5A AMOUNT OF CITY SALES TAX: Report the amount of sales tax calculated. Calculate the sales tax by multiplying Line 4, "Net Taxable Sales and Services," by the sales tax rate.  
NOTE: The sales tax rate reduces from 2.2% to 2.1% starting in September of 2009.
- LINE 5B ACCOMMODATIONS TAX: This applies to hotels, motels, B&Bs, apartments, condominiums, campgrounds, etc., that have short-term rents (under 30 days). Indicate taxable lodging sales. Calculate the accommodations tax by multiplying taxable lodging rentals by the accommodations tax rate of 1%.
- LINE 6 EXCESS TAX COLLECTED: Report the amount of tax collected in excess of the effective rate of tax levied on retail sales.
- LINE 7 ADJUSTED CITY TAX : Add Lines 5A, 5B and 6.
- LINE 8 VENDOR'S FEE DEDUCTION - 3.3% OF LINE 7: Report a deduction equal to 3.3% of adjusted City sales tax due. THIS DEDUCTION IS ONLY ALLOWED IF TAX IS PAID ON OR BEFORE THE DUE DATE, otherwise, enter zero.  
Vendor's fee deduction caps at \$50.00.
- LINE 9 TOTAL SALES TAX DUE: Subtract Line 8 from Line 7.
- LINE 10 & 11 Left blank intentionally.
- LINE 12 LATE FILING: Report the penalty assessed for filing after the due date. The penalty is the greater of 10% of Line 9 or \$15. Report the interest, which is 1.5% per month of Line 9. Enter the total of penalty and interest in the appropriate space on Line 12.
- LINE 13 TOTAL TAX, PENALTY, AND INTEREST DUE: Add Lines 9 thru 12.
- LINE 14 ADJUSTMENT PRIOR PERIODS: Add or deduct the applicable adjustment for any prior period returns. Attach copy of over or under payment notice.
- LINE 15 TOTAL DUE AND PAYABLE: Make check or money order payable to City of Aspen, and remit with return to City of Aspen, 130 South Galena Street, Aspen, CO 81611