



CITY OF BRIGHTON LODGING 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, BEFORE LODGING AND SALES TAX, 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 LODGING TAX (LINE 5 X 3.0%)	\$
	B. TOTAL OF LINES 1 & 2A:		\$			7.	ADD EXCESS TAX COLLECTED	\$
3.	A. NON-TAXABLE SERVICE OR LABOR	\$				8.	ADJUSTED LODGING 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. LODGING OVER 30 CONSECUTIVE DAYS	\$						
	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 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.	SHOW BELOW CHANGE OF OWNERSHIP, NAME AND ADDRESS _____ _____ _____ __ Bus Address __ Mailing Address	I, hereby certify, under penalty of perjury, that the statements made herein are to the best of my knowledge true and correct. By: _____ Title: _____ Company: _____ Date: _____
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CITY OF BRIGHTON LODGING 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 All sales and purchases by any person or vendor (purchaser) where the purchaser is a permanent resident who has entered into a written agreement with a lodging provider for the occupancy or use for lodging for a period of at least 30 consecutive days during the calendar year. Enter total sales to such persons or vendors.

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 Lodging Tax - Line 5 times 3.0% (.03)

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 Lodging 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.