

# Town of Winter Park

## Instructions for Sales Tax Returns



### General Instructions

- **Account Number**  
Include town issued account/business license number on all returns. For more information on licensing requirements contact the Town Clerk.
- **Filing Period**  
Verify that the return you are filing corresponds to the period for which you are filing.
- **Due Date**  
Returns must be submitted to the Town and postmarked on or before the 20<sup>th</sup> day of the month following the close of the tax period. If the 20<sup>th</sup> falls on a Saturday, Sunday, or legal holiday, the due date falls to the next business day. If you fail to include penalties and interest on delinquent returns, you will be invoiced by the Town. Penalties and interest will continue to accumulate until paid.
- **Rounding**  
Do not round returns to the nearest dollar. Returns must reflect the actual tax amounts.
- **Zero Liability Returns**  
You must file sales tax returns even if no taxes are due for the period. You may mail, fax, or file electronically.  
  
Please Note: All zero liability returns will be subject to a \$15.00 late penalty if filed after the due date.
- **Payment**  
Checks or money orders should be made payable to the Town of Winter Park and submitted along with the completed tax return to:  

Town of Winter Park  
PO Box 3327  
Winter Park, CO 80482
- **Record Retention**  
Copies of your tax returns and all supporting documents must be retained by you for a period of 3 years. Do not send them in with your returns. The Town Manager or representatives authorized by the Town Manager may inspect and review your books at anytime.
- **Amended Returns**  
Amended Returns must be marked clearly “Amended Return” and include a detailed explanation for the adjustment.
- **Return Format**  
If you choose to generate your own returns, they must conform to the same format used by the Town.
- **E-Services ([www.wpgov.com](http://www.wpgov.com))**
  - File Zero Liability Returns
  - Sales Tax Calculator
  - Sales Tax Forms
  - Tax Exempt Affidavit Forms
  - Tax Administration Code

### Line-By-Line Instructions

- Line 1 - Gross Sales & Services**  
Enter total receipts received in the conduct of your business for the period covered, both taxable and non-taxable.
- Line 2A - Bad Debts Collected**  
Enter any bad debts collected in the current tax period which were previously deducted on Line 3D – Bad Debts Charged Off.
- Line 2B – Total of Lines 1 & 2A**  
Line 1 (Gross Sales & Services) plus Line 2A (Bad Debts Collected). This figure represents the gross receipts for the tax period.
- Line 3A - Non-Taxable Service Sales**  
Deduct all non-taxable services.
- Line 3B - Sales to Other Licensed Dealers for Purpose of Taxable Resale**  
Deduct sales to other licensed dealers for resale purposes. If the sale is for the licensed dealer’s own use or consumption, it is not exempt.
- Line 3C - Sales Shipped Out of Town**  
Deduct sales if you ship or deliver the merchandise to a location outside the Town for use, storage, distribution or consumption outside the Town.
- Line 3D - Bad Debts Charged Off**  
Deduct taxable sales which you have charged off as a bad debt if you have previously remitted sales tax on those sales.
- Line 3E - Trade-Ins for Taxable Resale**  
Deduct the amount allowed for a trade-in, up to the fair market value, if you will resell the goods in the normal course of business.
- Line 3F - Sales of Gasoline & Cigarettes**  
Deduct all sales of gasoline and cigarettes.
- Line 3G - Sales to Governmental, Religious, & Charitable Organizations**  
Deduct sales to governmental entities, or other non-taxable organizations, which are included in line 1. You should obtain a completed tax exempt affidavit form as well as a copy of the organization’s exemption certificate.
- Line 3H - Returned Goods**  
Deduct all sales which have been returned for a refund by the purchaser and were previously reported as net taxable sales.
- Line 3I - Long Term Rentals**  
Deduct rental sales in which you have entered into a written agreement for occupancy of a room, rooms, or accommodations for a period of at least 30 consecutive days.
- Line 3J - Other Deductions (List)**  
Deduct all authorized non-taxable sales not included in above categories and explain in the space provided.
- Line 3K - Other Deductions (List)**  
Deduct all authorized non-taxable sales not included in above categories and explain in the space provided.

(Over)

**Line 3 - Total Deductions**

Enter the total of lines 3A thru 3K.

**Line 4 - Total Taxable**

Line 2B (Gross Sales & Services) minus line 3 (Total Deductions). This figure represents the net taxable receipts for the tax period.



*Total sales tax liability is 5%, which is split between General Sales Tax and either Supplemental or Accommodations Tax.*

**Line 5 - General Town Sales Tax**

Multiply line 4 by 4.00% and enter the total. This figure represents the general sales tax owed for the period.

**Line 6 - Supplemental Sales Tax**

Multiply line 4 by 1.00% for all non-lodging activities and enter the total.

**Line 7 - Accommodations Tax**

Multiply line 4 by 1.00% for all lodging activities and enter the total.

**Line 8 - Excess Tax / Sales Tax on Use**

Enter any taxes collected in excess of the sales and/or accommodation tax rate and deemed un-returnable to the appropriate individual or organization.

Enter any taxes on the cost of goods purchased tax free for resale and taken from stock and used for personal or business use.

**Line 9 - Total Taxes Due**

Enter the total of lines 5, 6, 7 & 8. This figure represents the taxes due for the current period.

**Line 10A- Penalty**

If return is filed after the due date, enter a penalty of \$15.00 or 10.00% of line 9, whichever is greater.

**Line 10B - Interest**

If return is filed after the due date, enter interest of 1.50% per month of line 9 from the time the return was due.

**Line 10 - Total Penalty & Interest**

Enter the total of lines 10A and 10B.

**Line 11 - Total Tax, Penalty & Interest**

Enter the total of lines 9 & 10. This figure represents the total taxes, penalties and interest due.

**Line 12 - Adjustment for Prior Period**

Enter any subtractions or additions to prior period returns and attach or include a written explanation for the adjustment.

**Line 13 - Total Due & Payable**

Enter the total of lines 11 & 12. This figure represents the total amount due and payable to the Town of Winter Park.

**Signature**

The return should be signed by someone with direct knowledge of its accuracy. Print the name and title of the person who completed the return. Print the company name if completed by a paid preparer. Print the phone number of the individual who completed the return and the date it was completed.

**Consolidated Accounts Report (If Applicable)****Schedule C**

Any entity which files sales tax for more than one location may elect to file a single consolidated sales tax return rather than filing separate returns for each business, i.e. manage multiple rental properties. If you elect to file a consolidated sales tax return, you must fully complete this schedule.

**Account Number**

Enter the account number issued to the business as it appears on the business license.

Please Note: According to the Town of Winter Park Town Code, businesses with multiple locations or branches within the Town limits are required to obtain a business license for each location they operate. For more information on licensing requirements contact the Town Clerk.

**Business and Location**

Enter the physical location of the business as it appears on the Town-issued business license.

**Total Gross Sales**

Enter the total sales, both taxable and non-taxable.

**Net Taxable Sales**

Total gross minus total deductions.

**Enter Total Gross Sales and Net Taxable Sales**

Total of all accounts must match line 1 (Gross Sales & Services) and line 4 (Total Taxable Sales) above.

If additional space is needed or you choose to generate your own Schedule C, it must conform to the same format used by the Town.

These instructions are meant as a guideline only.

A complete copy of the Tax Administration Code may be viewed at [www.wpgov.com](http://www.wpgov.com) (Title 3, Chapter 2).