



GENERAL INSTRUCTIONS

CHANGES OR CLOSURES: If one or more of the following occurs:

- 1) business moves
- 2) mailing address changes
- 3) business or trade name changes
- 4) business is sold
- 5) corporation merges with another corporation
- 6) no longer in business, you must indicate such changes by completing the reverse side of the sales tax return or the change form. If the business ownership changes, the new owner cannot use the previous owner's reporting forms. The new owner must apply for his/her own business Account Number and personalized forms.

RECORDS: Records of both purchases and sales, including sales invoices and purchase invoices, must be retained for a period of three years. The burden of proof for exempt sales rests with the seller. Retain copies of sales tax reports. Records must be open for inspection by authorized representatives of the Department of Financial Services.

All sums of money paid by the purchaser to the seller as taxes shall be and remain public money, as property of the taxing jurisdiction. Taxes owed should be remitted on a timely basis. If the City does not receive submitted taxes, burden of proof is upon the taxpayer. Always maintain sufficient records to prove taxes have been sent.

ITEMS TO BE AWARE OF:

- ◇ Return must be filed even when NO tax is due.
- ◇ Read the SPECIFIC INSTRUCTIONS thoroughly before completing return.
- ◇ Be careful to use the return which corresponds to the period for which you are filing.
- ◇ Be sure to complete both sides of your return.
- ◇ Make check payable to the City of Steamboat Springs.
- ◇ Return the completed and signed return to the address provided.
- ◇ Please do not staple check to return.
- ◇ Returns must be filed with the City of Steamboat Springs, Revenue Services, P.O. Box 772869, Steamboat Springs, CO 80477, on or before the 20th day of the month following the close of the reporting period. Mailed returns must be postmarked by the 20th day of the month.

FOR ADDITIONAL INFORMATION CONTACT

City of Steamboat Springs

Revenue Services

P.O Box 772869

Steamboat Springs, CO 80477

(970) 879-2060, ext. 233 or ext. 247