



One City Hall Place
 Pueblo, CO 81003
 719.553.2659 Office
 719.553.2657 Fax
salestax@pueblo.us

Paper Return Instructions

- 🕒 Return must be filed even when no tax is due.
- 🕒 Be careful to use the return that corresponds to the period for which you are filing.
- 🕒 Top half of return is for your records.
- 🕒 Bottom half must be detached and returned to the City with your remittance.
- 🕒 Be sure to complete both sides of your return.
- 🕒 Make check payable to the City of Pueblo.
- 🕒 Returns are mailed to: City of Pueblo, P.O. Box 1427, Pueblo, CO 81002

Online Filing Instructions

- 🕒 Return must be filed even when no tax is due.
- 🕒 Be careful to use the return that corresponds to the period for which you are filing.
- 🕒 Online Portal link is: <https://salestaxonline.pueblo.us/citizenaccess>

You may need to provide the following Company ID# for authorization of payment: 110312002 to your bank allowing the payment to be taken out of your account. (Company ID# is left Justified – after the 9th digit **press the space bar before saving**) If you have questions phone 719.553.2659 for assistance. See the following figure for help as well:

Account Number	Company ID
DDA #	110312002
Company Name:	
Amount Type:	
Amount:	
Transaction Type:	
Save	Cancel
Hit space bar before Save	

Returns and associated tax liability are due on or before the 20th day of the month following the close of the tax period. Post mark dates are not accepted as the filing date. Return must be received or filed online by due date to include returns that do not have taxes due referred to as a Zero Return.

The law provides severe penalties for any violation of the sales tax laws. Methods of enforcement, as defined in the regulations, include Summons to Municipal Court, liens which are satisfied before all other claims on real and personal property of the taxpayer or property used by the seller, and payment of fines and cost. Continued delinquency will result in seizure and sale of the property under distraint warrant.

ACCOUNT CHANGE OR CLOSURE INSTRUCTIONS

Change in Ownership: Sales/Use Tax License is not transferable. New ownership may require a complete new application process.

Change in location or mailing address: Provide change in address to salestax@pueblo.us.

Business is no longer in operation: Provide closure date (Month/Day/Year) in writing to salestax@pueblo.us or complete date on return.

An account cannot be closed if there are any outstanding Sales/Use tax returns or monies due.

PREPARATION OF THIS RETURN

A RETURN MUST BE FILED FOR EVERY PERIOD. IF NO BUSINESS TRANSACTED WRITE "NONE" ON LINE 1.

Consolidated returns reporting for more than one location see Schedule C (back) of return. Scheduled C is mandatory to be completed.

LINES 1-2: SALES ACTIVITY

- 1) Total receipts from Pueblo business activity must be reported and accounted for in every return. This must include all sales, including rentals, leases, and service sales both taxable and non-taxable.
- 2) Collection on bad debts, previously deducted, must be accounted for in the month of collection. Bad debts are not deductible if return reports only the cash actually collected during each month or period.
- 3) Total of Lines 1 and 2A are entered as total adjusted gross sales and services on Line 2b.

LINES 3(A through L): DEDUCTIONS

Sales of non-taxable merchandise and service included on Line 28 should be deducted on Lines 3(A) through 3(L). Deduction on Line 3(I) (Other Deductions) should be explained on Schedule A or on attached sheet.

LINES 5 through 9: COMPUTATIONS

If the total tax collections exceed the amount entered on Line 5 and City and State taxes are kept separately, report the excess tax collected on Line 6. If total tax collections exceed the amount entered on Line 5 and it is not possible to determine the amount of the excess tax to be allocated to the City and the State, report ½ of such sum on Line 6. Total net taxable sales must be entered on Line 4 and the full tax on the amount must be paid. This applied even though the full tax was not collected.

LINE 10: USE TAX

See Schedule B Use tax schedule.

USE TAX DEFINED

The Pueblo Use Tax is levied upon the privilege of using, storing, distributing or otherwise consuming tangible personal property and taxable services in the City of Pueblo which property or service is purchased, leased or rented or retail and not subjected to the Pueblo Sales Tax, without regard to whether the property or service is as well as all residents of the City, are liable to remit any Use Tax due. Refer to city ordinance for liability. Questions as to tax liability may be made to the office of Department of finance, Sales Tax Division.

PROPER SCHEDULE COLUMNAR USE BY CONSUMER GROUPS

I. SALES TAX VENDORS, CONSUMER LICENSEES AND INDIVIDUAL CONSUMERS.

Schedule B must be completed as to date of purchase, vendor name and address, commodity type, and purchase price subject to Use Tax, and pay the tax thereon.

II. CONTRACTOR LICENSEE.

Schedule B must be completed showing the name and address of vendor, commodity purchased or rented, and purchase price of all purchases where tax is due and payable, paying the tax thereon. Contractor must, to forestall liens or other action against himself and/or the owner of the property and to avoid extensive City audit, complete the return as specified.

III. NEW BUSINESS PURCHASER.

Schedule B must be completed as to date of purchase, name of vendor, and commodity type. Complete as to purchase price and pay the tax thereon.

LINE 12 LATE FILING PENALTIES.

Reports, together with tax remittance, are due on or before the 20th day of the month following period under report. Failure to file and pay the tax subjects the taxpayer to a penalty of the greater of \$15.00 or 10% of the tax and interest computed as 1% per month from the date tax was due.

LINE 14 (A and B): ADJUSTMENTS FOR PRIOR PERIODS.

A Notice of Deficiency, which may be either (A) assessment demand or (B) credit allowance authorization form, will be sent to any taxpayer for reason of error resulting in underpayment of taxes due. Attach the Notice of Deficiency to insure proper credit when adding previous taxes due on Line 14(A) or deducting tax credit due you on Line 14(B) as appropriate.

RECORDS.

Records of both purchases and sales, including invoices, must be retained for a period of at least three years. The burden of proof of exempt sales and purchases rests with the taxpayer. Records must be open for inspection by authorized City representatives.

SALES OR PURCHASES OF BUSINESS. *Purchasers of a business are liable for any unpaid tax of a predecessor. Vendors having outstanding accounts on which Sales Tax has not been remitted must compute and pay the tax at the time of sale. Such final return is due 10 days following the date of the sale. Upon the sale of business, Sales/Use Tax must be paid on the sale or purchase of fixtures, equipment, machinery or other tangible personal property not a part of the stock in trade of the business.*