



Sales Tax

INSTRUCTIONS FOR SALES AND/OR USE TAX APPLICATION

For a new Sales Tax license application filed between:	The fee is:
January 1 through June 30 of the even-numbered year (ex. 2014)	\$20.00
July 1 through December 31 of the even-numbered year (ex. 2014)	\$15.00
January 1 through June 30 of the odd-numbered year (ex. 2013)	\$10.00
July 1 through December 31 of the odd-numbered year (ex. 2013)	\$5.00
For a Use Tax only account, no license fee required	\$0.00

- ✓ Please answer all questions completely. An incomplete application will result in a delay of issuing your license. The issuing of a sales tax license is governed by Chapter 2 Taxation, Article 7, Part 5. The application must contain the name, address and other contact information of the person or business desiring the license; the nature of the business; and any other information required by the Director for the purpose of enforcing the City Tax Code.
- ✓ Information on this form is subject to the Colorado Open Records Act (**CORA**) with the exception of Social Security Numbers.
- ✓ A separate application and license fee is required for each business location. See fee schedule above for new license applications. In addition all licenses will expire on December 31st of every odd numbered year. A renewal application and non-refundable fee will be required.
- ✓ For a Retail Sales Tax License, make check payable to the City of Colorado Springs. Mail application to: City of Colorado Springs, Sales Tax, P.O. Box 1575, Colorado Springs, CO 80901-1575. Physical Address: City of Colorado Springs, Sales Tax, 30 South Nevada Avenue, Ste 203, Colorado Springs, CO 80903 (8-5pm, M-F). Questions: 719/385-5903.
- ✓ Please print neatly. Use additional sheet if necessary.

Question #1) Choose one License Type: Retail Sales Tax License or Use Tax Only Account. **A Retail Sales Tax License** includes all sales except wholesale sales (see resale application). A Retailer is any person selling, leasing or renting tangible personal property or services at retail. Retailer includes any A.) Auctioneer, B.) Sales person, representative, peddler or canvasser, who makes sales as a direct or indirect agent of or obtains the property or services sold from a dealer, distributor, supervisor or employer, C.) Charitable organization or government entity which makes sales of tangible personal property to the public, notwithstanding the fact that the merchandise sold may have been acquired by gift or donation or that the proceeds are to be used for charitable or governmental purposes. **Use Tax Only Account** is for any person in business in the City who does not make retail sales of tangible personal property or render taxable services but who purchases tangible personal property or taxable services for use within the City without paying City sales tax on those purchases. Use includes possession, storage, and consumption, distribution and the withdrawal of items from inventory for use by the person making the withdrawal.

Question #2) Choose one Reason for filing this application: **Original Application**- first application filed for this business and location. **Additional location for current business** - provide current account number. **Change of ownership type** (for example: changing from a partnership to a corporation); provide former business name and current account number. If you have a change of corporate name only, a new application is not required, but you must submit copies of the A.) Articles of amendment to the articles of incorporation, B.) Amended name change with the Secretary of State, C.) Amended name change with the IRS (LTR 147C or LTR 252C) listing your current FEIN#. If all items are provided we will update your corporate name, otherwise, a new sales tax application and license fee may be required. **Purchased an existing business** - provide former business name and prior license or account number. Sales Tax Licenses are non-transferable. Providing the prior account information will ensure sales tax accountability and proper sales tax reporting.

Question #3) Check all boxes that apply. Type of Business: **Store Front:** a business located in commercial setting, non residential. **Mobile:** a business that is not located in one specific setting and not out of the home such as a hot dog cart, food truck, or various locations for local temporary events. **Home Based:** a small business that is run through a residential zone. If home based, you will also need to contact Development Review Enterprise for a Home Occupation Permit. **E-Commerce:** a business that makes retail sells through the internet.

Question #4) Choose one Type of Ownership (entity structure): **Sole Proprietor:** an unincorporated business that is owned by one individual. **Partnership:** a partnership is the relationship existing between two or more persons who join together to carry on a trade or business. Each partner contributes money, property, labor or skill, and expects to share in the profits and losses of the business. **Corporation:** a corporation is defined as a legal entity or structure created under the authority of the laws of a state consisting of a person, or group of persons, who become shareholders. **501(c)3:** a tax exempt organization is a non-profit organization that is exempt from certain taxes because it is described under section 501 of the internal revenue code. Organizations with this status are usually charitable or religious. If the organization will **NOT** be making sales of tangible personal property to the public, please refer to our Application for Exemption from City Sales and/or Use Tax. **Other:** LLC, LLP, LLLP, Trust/Estate etc.

Question #5) Organized Business Name: the legal name of the entity (i.e. corporate/true name)

Question #6) Business Phone: list the phone number for the business establishment; if a phone number has not been established by the time of this submission of application, please list a personal number of an owner, member or officer.

Question #7) Trade Name of Business (DBA/Doing Business As): a trade name is an identifying name, other than the true name of an entity or individual under which the entity or individual is authorized to transact business or conduct activities. Your trade name is different from your corporate name. If only a state registered LLC having not applied for FEIN/EIN #, list last name first, first name last.

Question #8) Physical Address: the address for the location of the business that will be making taxable transactions whether within the City or outside of the City. You cannot use a P.O. Box as the physical address. This will be the address used on your Sales and/or Use Tax License/Account.

Question #9) Mailing Address: this is the address we will use for correspondence with your business. If same as physical address, simply note "same".

Question #10) Start Date of Business in Colorado Springs: list the date or anticipated date of your first taxable transaction at this location. If a use tax only account, list the first day of business within the City.

Question #11) Select Filing Frequency of Sales Tax Returns: **Monthly:** greater than \$200.00 of Sales Tax Collected or Use Tax owed (i.e. more than \$8,000.00 dollars net taxable sales and service or taxable purchases made during a one month period). **Quarterly:** less than \$200.00 of Sales Tax Collected or Use Tax owed (i.e. less than \$8000.00 dollars net taxable sales and service or taxable purchases made during a one month period). Bi-yearly is not an option currently. Yearly filing status is not available to new licenses for one year; contact this office with your request.

Question #12) What do you sell or if use tax only account explain your type of business: **Retail Sales Tax License:** describe the tangible personal property being sold. **Use Tax Only Account:** describe your business activity.

Question #13) Check all that applies: Does this include selling or rental of: **New bicycle:** any person or company engaged in the business of selling new bicycles at retail (Bicycle Excise Tax). **Movie tickets:** any person, whether owner, operator, lessee or any other person who charges an admission to a performance of a motion picture theater open to the public (Motion Picture Theater Admissions Tax). **Automobiles less than 30 consecutive days:** short term rentals of automobile vehicles commonly recognized as passenger cars not including recreation vehicles unless licensed as passenger vehicle (Automobile Rental Tax). **Lodging less than 30 consecutive days:** the sale of lodging services or campground space rental to any occupant of a hotel, inn, bed and breakfast, apartment hotel, motor hotel, guesthouse, guest ranch, resort, mobile home, vacation home, auto camp, trailer court or park, campground, or similar establishment.

Question #14) If applicable, Industry Code from registration (NAICS): The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collection, analyzing, and publishing statistical data related to the U.S. business economy. To search and determine your NAICS code for your business visit www.census.gov/naics.

Question #15a) If organized, list your Federal Identification Number (FEIN) or Employer Identification Number (EIN): An Employer Identification Number is a nine-digit number that IRS assigns in the following format XX-XXXXXXX. It is used to identify the tax accounts of employers and certain others who have no employees. In the event this is only a state registered single-member or multiple member LLC and you will not be applying for a FEIN/EIN# please proceed to question #15b and list the additional members and their information on question# 16.

Question #15b & 15c) If a sole proprietor, list social security number (SSN#): A Social Security Number is a nine-digit number issued to U.S. citizens, permanent residents, and temporary (working) residents in the following format XXX-XX-XXXX. **If a general partnership, list your SSN# on 15b and their social security number on 15c.** In the event this is only a state registered single-member or multiple members LLC and will not be applying for a FEIN/EIN#, list one members SSN# on 15b then proceed to question# 16.

Question #16) Names, Address, Phone and Social Security numbers of Individual, Members, Partners or Shareholders and their accompanying Titles
Sole Proprietor: list information pertaining to the individual. **Partnership:** list both individuals information pertaining to the written agreement.
Corporation: list at least three officers/shareholders with fiduciary liability. **501(c)3:** list at least three officers/shareholders with fiduciary liability.
Other: list at least three members or partners with fiduciary liability.

Question #17) List the Names, Addresses or other business locations inside Colorado Springs and the corresponding Sales Tax License/Account Numbers. If more than one location, how do you prefer to file your tax returns: If you choose each location, each location will have their own sales tax license or use tax account number. If you opt to consolidate a return, each location must share the same SSN#'s or FEIN/EIN#'s.

Question #18) List the Local Representative, Manager or Accounting Firm Information: Utilize this field only if we can discuss your sales and/or use tax obligations with this individual or firm.

Question #19) By signing this application, you are stating that all the information listed above is true to the best of your knowledge. This application must be signed by an individual owner, member, partner or officer listed on question #16.



APPLICATION FOR SALES AND/OR USE TAX LICENSE

Account Number:

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(Do Not Write in boxes)

1. Select License Type (choose one):	<input type="checkbox"/> Retail Sales Tax License	<input type="checkbox"/> Use Tax ONLY Account
2. Reason for Filing this Application (choose one):	<input type="checkbox"/> Original application	
	<input type="checkbox"/> Change of ownership type, provide former business name and current account#:	
	<input type="checkbox"/> Purchased an existing business, provide former business name and prior account#:	
3. Type of Business (check all boxes that apply):	<input type="checkbox"/> Store Front	<input type="checkbox"/> Mobile
	<input type="checkbox"/> Home Based	<input type="checkbox"/> e-Commerce
4. Type of Ownership (choose one):	<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Partnership
	<input type="checkbox"/> Corporation	<input type="checkbox"/> 501(c)3
	<input type="checkbox"/> Other:	
5. Organized Business Name:	6. Bus Phone: / - Ext:	
7. Trade Name of Business (DBA):		
8. Physical Address (cannot use PO Box as physical):		
9. Mailing Address:		
10. Start Date of Business in Colorado Springs: / / 20_____	11. Select Filing Frequency of Sales Tax Returns: <input type="checkbox"/> Monthly > than \$200.00 of Sales Tax Collected Monthly <input type="checkbox"/> Quarterly < than \$200.00 per month of Sales Tax Collected	
12. What do you sell or if use tax only account explain your type of business?		
13. Does this include selling or rental of (check box if it applies):	<input type="checkbox"/> New Bicycles	<input type="checkbox"/> Movie Tickets
	<input type="checkbox"/> Automobiles < 30days	<input type="checkbox"/> Lodging < 30days
14. If applicable, Industry Code from registration (NAICS)?		
15a. If organized list Federal Identification Number (FEIN).	15b. If Sole Proprietor, list Social Security Number (SSN#).	15c. If General Partnership, list their SSN#.
16. Names, Addresses, Phone and Social Security Numbers of Members, Partners or Shareholders with Titles of Business for this application (use additional sheet if necessary):		
Title, First and Last Name	Resident Address, City, State, Zip Code	Phone / - Social Security# - -
Title, First and Last Name	Resident Address, City, State, Zip Code	Phone / - Social Security# - -
Title, First and Last Name	Resident Address, City, State, Zip Code	Phone / - Social Security# - -
Title, First and Last Name	Resident Address, City, State, Zip Code	Phone / - Social Security# - -
17. List below, Names, Addresses or other business locations inside Colorado Springs and Sales Tax License Numbers (if additional space is needed, attach separate sheet):		
If more than one location, do you prefer to file tax returns for <input type="checkbox"/> each location or <input type="checkbox"/> a consolidated return, if consolidated list current account#:		
Name of Business	Business Address	City Sales Tax Number
Name of Business	Business Address	City Sales Tax Number
18. List below, Local Representative, Manager or Accounting Firm Information:		
Title, First and Last Name	Business Address, City, State, Zip Code	Phone/Ext / -
19. I declare, under penalty of perjury, that this application has been examined by me, that the statements made herein are made in good faith and, to the best of my knowledge and belief, are true, correct and complete.		
Signature (must be signed by individual Owner, Member, Partner or Officer)	Today's Date: / / 20	
X Printed First/Last Name:		
Title:	Direct Phone Number: / -	Ext:
Email:	Business Website:	

OFFICE USE ONLY

Industry: _____

Filing Freq: M / Q

Use Tax Due: Y / N

Rec'd Return w/app: Y / N

Back Return Due: Y / N

U.T. _____/20_____

B.R. _____/20_____