

Quarterly Sales Tax Return Instructions

	SPECIFIC INSTRUCTIONS FOR SALES TAX RETURN	PAGE 1 OF 2
LINE 1	GROSS SALES AND SERVICE: Report all receipts for the period covered; include all sales, both retail and wholesale; services rendered; rent receipts; and all amounts both taxable and nontaxable, received in the conduct of your business.	
LINE 2A	BAD DEBTS COLLECTED: Report the bad debts collected which were previously deducted on Line 3D - 'Bad Debts Charged Off.'	
LINE 2B	TOTAL LINES 1 & 2A: Add Lines 1 and 2A.	
LINE 3	DEDUCTIONS: The following items are exempt from taxation.	
3A	Deduct all services which are nontaxable.	
3B	Deduct all sales made to other city LICENSED retailers who purchase such merchandise for the purpose of resale to the consumer.	
3C	Deduct all sales delivered to the purchaser outside the City limits of Grand Junction if delivery is made by common carrier, conveyance by the seller, or by mail to the purchaser OUTSIDE the City of Grand Junction.	
3D	Deduct all sales which were originally taxable sales and which you deem "uncollectable/bad" and have written off as such.	
3E	Deduct the value of property traded-in, which will be re-sold in the usual course of business.	
3F	Deduct all sales of gasoline and cigarettes.	
3G	Deduct all qualifying sales to exempt organizations.	
3H	Deduct all sales which were returned by the purchaser and were previously reported as net taxable sales.	
3I	Deduct all sales of prescription drugs and prosthetic devices.	
3J	Deduct all sales of food paid with food stamps or W.I.C. vouchers.	
3K	Deduct all contracted sales of lodging services in excess of 30 days.	
3L	Deduct all sales of food for domestic home consumption.	
3M-3O	Deduct all other exemptions not covered on Lines 3A through 3L. All other deductions must be explained in the space provided.	
LINE 3	TOTAL DEDUCTIONS: Total all deductions claimed in Lines 3A through 3O.	
LINE 4	TOTAL CITY NET TAXABLE SALES & SERVICES: Subtract TOTAL DEDUCTIONS on Line 3 from Line 2B.	
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LINE 5	AMOUNT OF CITY SALES TAX: Report the amount of sales tax calculated. This sales tax is calculated by multiplying Line 4 "Total City Net Taxable Sales & Services" by Grand Junction's 2.75% sales/use tax rate.	
LINE 6	EXCESS TAX COLLECTED: Report the amount of tax collected in excess of the effective rate of tax levied on retail sales.	
LINE 7	ADJUSTED CITY TAX: Add Lines 5 and 6.	
LINE 8	VENDOR'S FEE DEDUCTION - 3.333% OF LINE 7, with a \$1,500 maximum: Report a deduction equal to 3.333% of adjusted City sales tax due, up to \$500 per return. THIS DEDUCTION IS ONLY ALLOWED IF TAX IS PAID ON OR BEFORE THE DUE DATE.	
LINE 9	TOTAL SALES TAX: Subtract Line 8 from Line 7.	
LINE 10	AMOUNT SUBJECT TO ORIGINAL LODGING TAX: This is an additional tax collected on all short-term room rentals or leases for periods of less than 30 days. To calculate lodging tax, multiply net lodging services by 3%.	
LINE 11	LODGING VENDOR'S FEE DEDUCTION - 3.333% OF LINE 10, with no maximum: Report a deduction equal to 3.333% of adjusted City lodging tax due. THIS DEDUCTION IS ONLY ALLOWED IF TAX IS PAID ON OR BEFORE THE DUE DATE.	
LINE 12	AMOUNT SUBJECT TO 2019 LODGING TAX INCREASE: This is an additional tax collected on all short-term room rentals or leases for periods of less than 30 days. To calculate lodging tax increase, multiply net lodging services by 3%.	
LINE 13	TOTAL LODGING TAX: Subtract Line 11 from Line 10 and add Line 12.	
LINE 14	TOTAL SALES & LODGING TAX: Add Line 9 and Line 13.	
LINE 15	CITY USE TAX: Use tax is assessed on items that are purchased for the business' own use and for which no city sales tax has been legally paid and no tax exemption exists. Calculate use tax by multiplying the total purchase price from Schedule B on the reverse side by Grand Junction's 2.75% use tax rate.	
LINE 16	TOTAL TAX DUE: Add Line 14 and Line 15.	
LINE 17	LATE FILING: Report the penalty assessed for filing after the due date. The penalty is 10% of Line 16 or a minimum of \$15.00. Report the interest which is 1.5% per month of Line 16. Enter the total of penalty and interest in the appropriate space for Line 17.	
LINE 18	TOTAL TAX, PENALTY, AND INTEREST DUE: Add Line 16 and Line 17.	
LINE 19	ADJUSTMENTS FOR PRIOR PERIODS: A City Notice will be sent to any taxpayer who has underpaid or overpaid taxes. Attach copy of notice to your return and show underpayments due to the City on Line 19A and credits due to you on Line 19B.	
LINE 20	TOTAL DUE AND PAYABLE: Make check or money order payable to City of Grand Junction.	