



## CITY OF BRIGHTON SALES TAX RETURN PRAIRIE CENTER INSTRUCTIONS

Line 1 Enter total receipts from all sales, services, rentals, leases, both taxable and non-taxable and add-on PIF collected, if applicable.

Line 2A Enter bad debts collected during the period, which were previously deducted on line 3D in prior periods.

Line 2B Enter the amount collected for the 1.25% Credit Public Improvement Fee (PIF).

Line 2C Enter the amount collected for the 1.0% Add-on Public Improvement Fee (PIF).

Line 2D Enter the of lines 2B and 2C.

NOTE: The PIF is specifically a fee, not a tax. Therefore, it becomes a part of the overall sales price and is subject to sales tax.

Line 3 Enter the total of lines 1 thru 2D.

Line 3A Enter receipts from non-taxable service, fees, or labor that are separately stated.

Line 3B Enter sales to other licensed dealers for purposes of taxable resale.

Line 3C Enter sales of goods shipped or delivered outside of Brighton to a non-resident (include shipments of Building Materials delivered to out-of-city locations)

Line 3D Enter unsecured bad debts from open accounts written off during the period. Enter only those bad debts upon which Brighton city tax was previously remitted.  
Note: bad debts are not deductible if returns are filed on a cash basis, or, if the seller retains title to the merchandise as collateral.

Line 3E Enter the amount allowed customer for trade-ins during the period.  
Note: This deduction is allowed only if the exchanged property will be resold at retail by the taxpayer.

Line 3F Enter receipts from sales of gasoline and cigarettes which are exempted by the State of Colorado.

Line 3G Enter receipts from sales to religious, charitable or governmental organizations, which are exempt from Brighton tax and have a valid State of Colorado exemption number. The number must be shown on the invoice to be exempt.

Line 3H Enter the sales amount of any goods returned during the period on which Brighton tax was previously remitted.

Line 3I Enter receipts from sales of prescription drugs, wheelchairs, and other prosthetic devices.

Line 3J Sales of food paid with food stamps or W.I.C. Vouchers.

Line 3K Other Deductions

Description	Amount
Total to Line 3K	\$

Line 4 Total Deductions - Enter the total of Lines 3A thru 3K.

Line 5 Gross Sales Less Deductions - Line 2D minus Line 4

Line 6 Amount of City Sales Tax - Line 5 times 2.5% (.025)

Line 7 Enter the amount, if any, of Brighton tax collected from customers in excess of the amount on line 6. Compare your general ledger sales tax liability account to Line 6. If the liability account is greater, enter the difference here.

Line 8 Adjusted Sales Tax - Line 6 plus Line 7.

Line 9 Enter 3 1/3% (.0333) of Line 8 only if you are filing on time. Return must be postmarked by the 20th of the month following sales. Enter -0- if this return is filed after the due date.  
The Vendor fee is limited to \$25.00 per return.

Line 10 Net tax due (Line 8 minus Line 9)

Line 11 Late Filing Penalty: If filing after the due date add 10% (.10) of Line 8.

Interest: If the return is filed after the due date, add 1% (.01) of line 8 per month, or for any portion of a month, from the due date.

Line 12 Total Tax, Penalty, and Interest - Line 10 plus Line 11.

Line 13 Prior Period Adjustments: If adjustments to the return are necessary, we will notify you via letter. Place the amount due to/from you here. If you are claiming a credit you must attach documentation and enter the amount here or file a separate refund claim.

Line 14 Total Due and Payable - Make check payable to City of Brighton - Line 12 plus or minus Line 13.