



COLORADO • SINCE 1878

## General Return Instructions

**Reporting forms:** This packet contains the forms needed to report and pay City of Louisville sales and/or use taxes for the current calendar year. The sales/use tax returns are printed with your business account number, name, the period covered and the due date of the returns. Please be careful to use the return which corresponds to the period for which you are filing.

**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 or 6) no longer in business, you must inform this Division of such changes by completing the appropriate section of any return and attaching any relevant documents. If the business ownership changes, the new owner may not use the previous owner's reporting forms. The new owner must apply for his/her own account number and personalized forms. Furthermore, a vendor selling or closing his business must file a final sales tax return and the buyer purchasing the business must file a use tax return for the assets purchased.

**Records:** Records of both purchases and sales, including sales invoices and purchase orders, 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 Finance Director.

All sums of money paid by the purchaser to the seller as taxes shall be, and remain, public money and as property of the City. Failure to file a return and pay the taxes collected will result in an assessment from the City for an estimated amount of taxes due. Therefore, it is important to file a return and pay all taxes collected on a timely basis and to maintain sufficient records to prove the amount of taxes collected and paid, as the ultimate burden of proof is upon the taxpayer. The absence of sales or tax liability does not excuse a taxpayer from their obligation to file a return for any reporting period.

### FOR ADDITIONAL INFORMATION CONTACT:

City of Louisville  
Sales Tax & Licensing Division  
749 Main Street  
Louisville, CO 80027  
(303) 335-4514 or  
(303) 335-4524