

**CITY OF MANITOU SPRINGS**  
606 Manitou Avenue, Manitou Springs, CO 80829  
Phone: (719) 685-5481 Fax: (719) 685-2577

**MANITOU SPRINGS USE TAX RETURN INSTRUCTIONS**

- A** Enter Date this Return is being Prepared and Due Date (generally within 30 days of purchase or lease of equipment or supplies on which no City sales tax of 3.9% has been paid).
- B** Enter the time period covered by this return (i.e.: Purchases 1/1/01 to 1/31/01).
- C** Manitou Springs 3.9% sales taxes are collected by the Colorado Department of Revenue: Enter the Colorado Department of Revenue Business Registration (Sales Tax License) account number (if not yet received, attach a copy of the Colorado Department of Revenue Business Registration Application form # CR 100 submitted to the Department of Revenue).
- D** Enter the business "trade name" used to conduct the actual business activities-this is generally what is on signage and advertising to promote the business; enter the street address (not P.O. Box) of the proposed business activities and phone/fax numbers at that location.
- E** Enter the legal form of the business entity: sole proprietorship, partnership, corporation, limited partnership, limited liability company, not-for-profit, etc. (must agree with Federal and State Income tax returns).
- F** Enter the date the business started doing business (or proposed starting date).
- G** If the business was purchased, enter the name of the former owner. The capitalized cost (depreciable basis) of all equipment and supplies purchased or leased should be included in "Purchases with no City Tax Paid"-see item I, below).
- H** If any equipment or supplies were purchased or leased without City of Manitou 3.9% sales tax (or another Colorado City Sales Tax of at least 3.8%), Include in "Purchases with no City Tax Paid"-see item I, below).
- I** Enter the dates of purchases, types of items purchased (i.e.: equipment, supplies, etc.), the name and address of the vendor, and the amount of purchase on which no City of Manitou 3.9% sales tax (or another Colorado City Sales Tax of at least 3.8%) has been paid. Note: items purchased for resale (inventory) are not subject to Use Taxes when purchased, but are subject to 3.9% Sales Tax when sold.
- J** If this Use Tax Return does not have enough lines to list all purchases, attach one or more schedules with dates, items, vendors, and amounts (see item I, above)-total all attached schedules and bring total forward on this line on Use Tax Return.
- K** Enter total dollar amount of all Purchases with No City Tax Paid, including total from attached schedules (See items I & J, above).
- L** Enter 3.8% of the total amount of all Purchases with No City Tax Paid (item K, above).
- M** If any Use Taxes are not paid due to negligence within thirty days (30) of their due date, enter the ten percent (10%) penalty for late payment (Manitou Springs Municipal Code Section 3.12.650). There are additional penalties for fraud with the intent to evade the tax (Code Sections 3.12.650 and 3.12.655)
- N** If any Use Taxes are not paid by the due date, enter one percent (1%) per month interest (City of Manitou Springs Municipal Code Sections 3.12.645 and 3.12.665). There is additional interest on deficiencies for fraud with the intent to evade the tax (Code Section 3.12.650).
- O** Enter total of City Use Taxes, Penalties and Interest. Attach check payable to "City of Manitou Springs". The taxpayer, or the Agent preparing the Use Tax Return on behalf of the Taxpayer, must sign and date the Return.

Mail completed Use Tax Return and payment to Finance Department, City of Manitou Springs, 606 Manitou Avenue, Manitou Springs, Colorado 80829.

(Revised 1/1/04)

