**Taxpayer Service Division**
**Colorado Department of Revenue**

**August 1, 2014**

# Spreadsheet Upload Handbook
# Electronic Filing of Colorado Sales Tax

NOTE: As of Feb. 1, 2012, the tax codes have been updated for a change on football district special district tax. See Appendix.

As of Aug. 8, 2014, the number of columns has increased from 47 to 48 to add a column for the Space Flight exemption to Part B of the DR 0100.

# TABLE OF CONTENTS

Tax Codes

Form DR 0100


OTHER SOURCES:

Latest revisions of the Spreadsheet Upload Handbook and the spreadsheet template will be under "Spreadsheet Efile Documentation" at the following web location:

Taxcolorado.com > Business Services > Multiple Location/Jurisdiction Filers

# SECTION 1: GENERAL INFORMATION

## PURPOSE
This publication provides retailers with instructions necessary for building the spreadsheet for Colorado sales tax that can be uploaded by the taxpayer or their provider.

## ELECTRONIC PAYMENT
Businesses that file electronically will also pay electronically.  Taxpayer's that have registered to pay by Electronic Funds Transfer(EFT) must  make a payment transaction through the Department of Revenue Chase Bank PayConnexxion website or phone system for debits, or through the taxpayer's bank for credits.  Taxpayers that do not pay by EFT will pay through the Colorado Online Tax Payment page at the time they submit their efile return.

## LOCATION VERIFICATION
Businesses should periodically verify the locations that are currently open for them in the Department of Revenue's registration system.  That is obtained at https://www.colorado.gov/revenueonline/ by selecting Business Location Tax Rates under Business Services.  This site verifies the current open locations and the sales taxes that must be reported to the Department of Revenue, along with the applicable sales tax rates and vendor fee rates.  This site will also show county lodging, local marketing, and short term rental rates that may not apply to your business.  The export will only have sales tax rates.

## OTHER EFILE METHODS
Businesses can file online at the Department of Revenue's Online Sales Tax Filing application at https://www.colorado.gov/revenueonline/.  In the past only single location businesses could file online, but businesses with multiple locations can now file each location one at a time online.  There is no limit on the number of locations that can be filed online, but all locations must be filed the same way, either online or by upload.

# SECTION 2: CONTACT INFORMATION

**COLORADO DEPARTMENT OF REVENUE INTERNET SITE**

The Colorado Department of Revenue offers a variety of information and forms at our website on the Internet, including the Handbook for Software Developers and the Handbook for Electronic Filers. All tax forms at the website are in PDF format, which can be viewed/printed with the ADOBE ACROBAT READER. The ADOBE ACROBAT READER is free and can also be downloaded from the Internet. The Colorado Department of Revenue Internet taxation web site address is www.taxcolorado.com.  Information for multi-location filing can be found on this web page by choosing Business Taxes on the sidebar, then selecting Multiple Location/Jurisdiction Filers on the sidebar of the Business Taxes page.

| **CONTACT PERSONNEL** | **MAIL** |
|---|---|
| Electronic Filing | E-File Help Desk |
| State Coordinator | Colorado Department of Revenue |
| Steve Asbell | Room 206 |
| Taxpayer Service Division | 1375 Sherman St. |
| sasbell@spike.dor.state.co.us | Denver Colorado 80261 |
| (Phone: (303) 866-3889 | |
| FAX: (303) 866-3211 | |

State Acceptance
Testing Associate
Connie Daub
Taxpayer Service Division
cdaub@spike.dor.state.co.us

**APPROVAL SUBMISSIONS**
LocationFilers@spike.dor.state.co.us

# SECTION 3: SPREADSHEET INSTRUCTIONS

The spreadsheet template provided on our web site must be adhered to in order for us to successfully process your return.  See the return data instructions below for how to adapt the spreadsheet for your business.  The spreadsheet has a return data worksheet and a header worksheet.

**HEADER WORKSHEET**

The header worksheet has the filing period and basic information about the business.  The filing period and date signed information will change for each filing, but the rest of the information can be saved in your base template and updated as needed.  The Colorado account number should be your 8 digit Colorado sales account number.  You can verify the account number with us.

In the street address do not use periods after abbreviations or commas.  Hyphens and slashes are allowed in the street address.  In the FEIN, phone number and zip code do not include dashes.

Tax Period Begin Date is the first day of the filing period, i.e., 3-1-2011.  Tax Period End Date is the last day of the filing period, i.e., 3-31-2011.

If the return is an amended return place an upper case "X" in the Amended return column O on the header worksheet, otherwise leave that cell blank.  Amended return spreadsheets can include either just the branch locations with corrections, or all locations even if some are unchanged.

**PREPARER/CONTACT NAME AND PHONE NUMBER AND ACK EMAIL**

The return preparer or contact should include their name and contact information in the header worksheet.  The header information should also include the email address for acknowledgments under the column Ack Email.

**RETURN DATA WORKSHEET AND SPREADSHEET FORMATTING**

1.  The return data worksheet has columns that correspond to the lines of the DR 0100, Colorado Retail Sales Tax Return.  It is structured so that there will be a row for each tax for each location.  A branch location collecting state, city, county, and rural transportation authority tax would have four rows.  The blank template has separate sections for one to six taxes that can be copied as needed for each branch location.  Tax calculation formulas and the branch total formula are built into each section.  You should not need to change the calculation formulas in the spreadsheet, with the possible exception of the line 15 branch sub-total on column AU.  Copy and paste rows as needed.

2.  The Part A deductions apply to all taxes in a location, so Part A deduction amounts only need to be entered on the state row.

3.  Taxes that are combined on a paper return must have separate rows on the spreadsheet.  RTD, CD, and FD must each have a separate row.  A branch location collecting state, county, and RTD/CD/FD would have five rows.  The spreadsheet RTD/CD/FD rows are built in such a way that you only have to add RTD/CD/FD exemption information once in the RTD row.   Counties with a mass transit sales tax must have county(Cnty) and mass transit on(MT) separate rows.

4.  The following columns should be filled in on each row with the appropriate information to build your blank template:  Location Acct #, Juris Code, Tax Code, Tax Rate, and Service Fee Rate(when applicable).  The Tax Codes are listed in the Appendix.

5.  The Location Acct # should be 12 characters, your eight digit Colorado account number plus the four digit branch number, with no dash.  The Juris Code is the six character county city code with no dash.  The account number and juris code should be copied and entered for each tax of that branch.

6.  Dollar amounts entered do not have to be whole dollars as is required on the paper form DR 0100.  All dollar amounts should have only up to two decimal places.  Whole dollar amounts without cents are also acceptable.

7.  Tax rates and service fee rates are expressed as decimals and must be limited to six places of precision.  Example: 2.375% is expressed as .02375 in the tax rate field.

8.  Once all the branches, codes, and rates are built, save your template.  You should submit this for approval.  Once it is approved, you can then enter or map the import of your sales and exemption information for a particular filing period and save the file for that period.

9.  NOTE:  If you have locations in Douglas County, there is a vendor fee cap of $200, which means you may have to override the calculated county vendor fee amount.

10. NOTE:  When goods from inventory are added for line 10(column AO), all local taxes will apply in additions to state and special district taxes.  Line 10 should not be used for items that are only subject to use tax, such as office supplies bought from an out of state vendor.  Use tax should be reported using Form DR 0252, or filed online at https://www.colorado.gov/revenueonline.

# SECTION 4: SPREADSHEET APPROVAL

**COLORADO SOFTWARE DEVELOPER TEST PACKAGE**
Once you have built your template for all branches, tax codes, and rates, you must submit it by email for approval to LocationFilers@spike.dor.state.co.us.  Please Cc Steve Asbell and Connie Daub when you submit your template.  We will normally respond within ten business days with approval or needed corrections.

You will NOT be able to upload your spreadsheet unless you have been approved.

# SECTION 5: UPLOAD AND PAYMENT INSTRUCTIONS

**LOGIN**

The first step in submitting your return spreadsheet is to go to Revenue Online at:

https://www.colorado.gov/revenueonline/login.htm

On the welcome page select Business.

The first time you use Revenue Online you must create a login. Click on "Sign Up" to create your login.

For Step 1 click on "Enter Taxpayer Information."
    Select the Account Type Sales Tax from the drop down menu.
    Select the ID type form the drop down, either CO Account # or Fderal Employer ID #.
    Enter the your 8-digit CO account number or 9-digit Federal ID number.
    Enter the email address we should use to contact you or your company.
    Enter a contact phone number, then click on "OK" at the bottom.

For Step 2 click on "Enter Login Information."
    Enter a login name. It can be your account number, an email or some other name of your choosing.
    Enter a 5 to 15 character password and re-enter the password for verification.
    Choose a secret question and enter the answer to that question.
    Click on "OK at the bottom.

For Step 3 click on "Enter Account Information."
    Enter your business zip code.
    Enter the 12 digit account location ID of the branch you will validate with us.
    Choose the information you will use to validate your login. The state or gross sales amounts are the most recent amount for the branch you entered in the previous box.
    Enter the amount or letter ID. If the entry does not agree with our records, you will get an error message.
    Click on "OK."

Click on the "Submit" button. You will be given a confirmation and should shortly receive an email with a login code to enter the first time you log in with the name and password you set up.

**SUBMITTING YOUR RETURN**

After login you should chose the account type with "SLS" in the account ID.  You will then see a list of filing periods.

For the period you are filing click on "File Now."

On the next page choose "Upload a spreadsheet or XML file."

On the next page click on "Enter Your Taxpayer Information".  Your eight digit Colorado account number and the filing period you chose will display.

You will be asked if you are paying by EFT.  If paying by EFT, you will then enter your Colorado EFT number for validation purposes.  Selecting EFT here does **NOT** initiate your payment.  If you are not paying by EFT, you will be asked to enter the total tax due amount reported on column AU, which is the column for line 15 of the DR 0100.  Click on "OK" at the bottom.

Click on the Add button on the left side to get the browse tool to select the file you are uploading.

Choose the type of file you are uploading, .xls for spreadsheet.

Enter the filing period end date to confirm the period you are submitting. (mm-dd-yyyy)

Browse to choose the file then click on "Save."  The system will only allow you to continue if you have been approved for spreadsheet efile.  If you have received approval from us but are getting a system message that you are not approved, please contact us at [LocationFilers@spike.dor.state.co.us](mailto:LocationFilers@spike.dor.state.co.us).  The system will do a basic check that the file is formatted properly.  If the system finds format errors in the file, it will give you a message with the line(row) number and column to check.

If no errors are noted, click on the "Submit" button on the left side.  You will be asked to enter your password to verify your intent to submit the return.

**Please Note:**  Once you have received confirmation of submission, do not upload this file again unless you need to make changes and have placed an upper case X in the amended column O on the header worksheet.

**PAYMENT**

If you choose to pay by Direct Debit or Credit Card, choose "Pay Online" in the sales account menu.

You will need your bank routing number and account number to pay by direct debit.  You can also pay by credit card with your card number and expiration date.

If you choose to pay by EFT, you will make your EFT ACH debit payment separately by phone or at

[https://www.payconnexion.com/pconWeb/public/session/login_input.action](https://www.payconnexion.com/pconWeb/public/session/login_input.action).

ACH Credit payments are initiated with your bank as usual.  Selecting the EFT button on the taxpayer information page does NOT initiate your payment.

# APPENDIX

Tax Codes

Form DR 0100

Tax Codes

| Tax Name | Tax Code | Old Liability Code |
|---|---|---|
| State | State | 0020 |
| City | City | 0500 |
| County | Cnty | 0520 |
| Regional Transportation District | RTD | 0530 |
| Scientific and Cultural District | CD | 0540 |
| Mass Transit | MT | 0550 |
| Football Stadium District | FDL | 0570 |
| Local Improvement District | LID | 0580 |
| Rural Transportation Authority | RTA | 0590 |
| Multi-Jurisdiction Housing Authority | MHA | 0592 |
| Public Safety Improvement | PSI | 0593 |
| Metropolitan District | BGM | 0594 |

Football tax is now code FDL rather than FD. Starting January 1, 2012, football tax should only be collected on lease payment for leases entered into prior to January 1, 2012, or on accruals not yet filed that included football tax.

Baseball district tax cannot be filed using the spreadsheet upload method.

# Colorado Retail Sales Tax Return Instructions
## Read all instructions below to ensure accurate filing of your return.

**The state sales tax rate is 2.9%**

You can access your tax account information, file your tax return, see your payment history, make payments online and more - all on our one-stop, streamlined Web site called Revenue Online. Sign Up and begin using your Login immediately. Visit *www.Colorado.gov/RevenueOnline* to get started today.

The DR 0100 Colorado Retail Sales Tax Return and the Deductions and Exemptions Schedule must be completed correctly with all figures substantiated and verified before filing the return. It is the responsibility of the business owner/operator to know the tax rates and exemptions that apply to their business. Verify your accounts active sites by going to *www.Colorado.gov/RevenueOnline,* Other Services, View Business Location Rates and search by Colorado account number. The verification system will show all open locations for your account number and the current, applicable tax rates for each location. Filing a return late, not filing a return, incomplete returns and non-payment or incomplete payment of the tax due will all result in an assessment of penalties and interest.

**Instructions for the Deductions and Exemptions Schedule**

Complete the Deductions and Exemptions Schedule prior to completing the DR 0100. A separate schedule must be completed and submitted for each site. The exemptions for state and RTD/CD will be the same effective January 1, 2014. The exemptions for a state-collected local jurisdiction may be different. Please refer to publication "Colorado Sales/Use Tax Rates" (DR 1002) for exemptions that apply to the state and RTD/CD and state-collected local jurisdictions. See publication, "History of Local Sales/Use Tax Rates" (DR 1250) for tax rates and exemption history.

▶ A return must be filed even if there is no tax due. Enter the number 0 in any column on line 14 if there is no tax due. Failure to enter zeros will result in the issuance of an automatic estimated tax due notice.

▶ Amended returns can be filed through Revenue Online. If you are amending a return by paper, be sure to mark the amended return box. A separate amended return must be filed for each period and show all tax columns as corrected, not merely the differences. Be sure to use the correct service fee rate of the period.

▶ The state sales tax rate is 2.9% (.029). Special district taxes include RTD 1.0% (.01), Scientific and Cultural District .1% (.001) and the Rural Transportation Authority (RTA) with various rates per district.

▶ See form DR 0200 to report Football District (FD) tax collected on leases.

▶ Notify the department of changes or closures by completing form "Address Change or Business Closure Form" (DR 1102). For a physical change to a location, your must send in the DR 1102. New ownership or a change in FEIN requires a new Colorado Account Number (CAN).

▶ Copies of completed returns and records of purchases and sales, including sales invoices and purchase orders must be retained for a period of 3 years. Records must be open for inspection by authorized representatives of the department. All taxes paid by the purchaser to the seller shall be and remain public money, as property of the taxing jurisdiction. The seller should maintain records of payment.

▶ The law provides severe penalties for any violation of the sales tax laws. Methods of enforcement, as defined in the regulations, include liens which are satisfied before all other claims on real and personal property of the taxpayer or property used by the seller. Continued delinquency will result in seizure and sale of the property under distraint warrant.

▶ If you remit by Electronic Funds Transfer (EFT), you must initiate the payment before 4:00 p.m. Mountain Time on the due date. Remember to mark the EFT box before mailing the return.

▶ Make your payment online through Revenue Online or make check payable to the Colorado Department of Revenue. Note the tax type, period and account number on your check to ensure accurate posting to your account.

Returns must be filed on or before the 20th day of the month following the close of the tax period. Mailed returns must be postmarked the 20th day of the month or before. Mail returns to the following address:

**Colorado Department of Revenue**
**Denver, CO 80261-0013**

FYI publications, forms, and additional information are available on the Department of Revenue's Taxation Web site regarding filing sales/use tax in the state of Colorado. The Taxation Web site is www.TaxColorado.com Due to the complexities surrounding the laws on the collection and remittance of sales/ use taxes in Colorado, it is advised that you attend a live class or take an online tax class offered by the department after opening your business and/or obtaining a sales tax license. Visit *www. TaxSeminars.state.co.us* for class schedule and registration. Interested in keeping up with state tax news? Colorado Taxation Weblog: *cotaxinfo.wordpress.com*

**Line Instructions for the DR 0100 Colorado Retail Sales Tax Return** All entries of state and local taxes on this sales tax return must be rounded to the nearest dollar. You will still collect and keep track of exact amounts of sales tax. Round amounts less than 50 cents down to 0 (zero) cents. Increase amounts from 50 to 99 cents to the next dollar.

**Line 1: Enter the total amount of money received** from all sales and services from all sales and services attributed to this site/location only, including taxable and nontaxable sales and collections of bad debts previously deducted. Do not include the amount of sales tax collected.

**Line 2a:   Enter the amount of sales** to other licensed dealers for this site/location only. Sales to other licensed dealers should be reported on line 2a. not on line 2b. Keep documentation for verification of these sales.

**Line 2b: Enter the amount of any other deductions.** Upon completion of the Deductions and Exemptions Schedule, enter the total from Part A -Deductions. Deductions taken on Line 9 Other should include an explanation. Provide the schedule with your return.

**Line 3: The net sales** amount must be entered in each column. If this amount is zero, file the return online through Revenue Online, *www.Colorado.gov/RevenueOnline*

**Line 3a:   Enter the amount of sales** delivered out of your taxing area for this site/location only.

**Line 3b:   Enter the total amount of state exemptions** and any applicable local exemptions. Exemptions must be itemized on the Deductions and Exemptions Schedule of the sales tax return. Exemptions taken on Line 10 Other should include an explanation. You must complete 3b Exemptions and include the form with your return. **Please note:** Effective January 1, 2014, in addition to state sales tax, cigarettes are also subject to RTD and CD sales tax. Cigarettes are still exempt from city, county and other special district sales tax.

**Line 3c:   If** an overpayment for sales tax was made on a previous return, enter the amount of Line 3 Net sales on which the tax was based. You can bring Line 4 Net taxable sales to zero and will carry forward any remaining overpayment to a future return. **Do not use** Line 3c if the credit already exists on a period. See FYI Sales 90 for additional information.

**Line 4: Enter net taxable sales.** Subtract the total lines 3a, 3b, and 3c from line 3 in each column. The net taxable sales amount must be entered in each column. If a column does not apply, write N/A in the TAX RATE line. All information reported on lines 1 through 4 will be reviewed to ensure an accurate return. While some taxpayers do

not have the deductions or exemptions indicated on the schedule, those who do must carefully report them on the paper return. Ignoring these deductions and exemptions may result in owing additional tax.

**Line 5: Enter amount of tax** for each type of sales tax collected. Multiply the amount of line 4 by the applicable tax rates which are printed below line 4.

**Line 6: Enter the amount of excess tax collected.** Do not include any amounts already included on line 3c. Report the amount of any excess sales tax collected on this line.

**Line 7: Add lines 5 and 6.**

**Line 8a:   Service fee rate.** A service fee is a deduction allowed for timely filed and paid returns. It is not allowed on a delinquent return. If this rate is not shown, see publication Colorado Sales/Use Tax Rates (DR 1002) to determine appropriate rate. **Please Note**: The state service fee rate is .0333 (3.33 percent) for timely filed and paid returns received on or after July 1, 2014.

**Line 8b:   Enter deduction** for service (vendor's) fee allowed to the seller for each applicable tax. Multiply line 7 by the applicable service fee rate shown in each column. This deduction is only allowed if the complete return is filed on department-approved forms and the tax is paid on or before due date.

**Line 9: Sales tax due** (line 7 minus line 8b).

**Line 10: Goods purchased tax-free for resale** but taken out of inventory for personal or business use must be reported and tax paid on the items. Enter cost of goods next to the $ sign. Then multiply that amount by the tax rate for each separate tax that applies (for example, county, city, RTD) and enter that amount in the appropriate column. Other tax-free purchases of any kind which will not be resold should be reported and taxed on the Consumer Use Tax Return (DR 0252) and/or RTA Use Tax Return (DR 0251), or through Revenue Online (*www.Colorado.gov/ RevenueOnline*).

**Line 12: Penalty.** Failure to file the return and pay the tax by the due date subjects the vendor to a penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due.

**Line 13: Interest.** Failure to file the return and pay the tax on time subjects the vendor to interest at the prime rate effective on July 1 of the previous year. Monthly interest rate may be prorated for a part of a month.
For additional information see FYI General 11 on the department's Taxation Web site at *www.TaxColorado. com*

**Line 15: Add the total of *ALL* taxes shown in each column of line 14.** Amount shown in line 15 must equal amount remitted. If paying by EFT, be sure to mark the box.

**The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.**

**For additional information:**

**Colorado Department of Revenue**
**Denver CO 80261-0013**
**(303) 238-SERV (7378)**
***www.TaxColorado.com***

DR 0100 (06/18/14)
**COLORADO DEPARTMENT OF REVENUE**
Denver, CO 80261-0013
*www.TaxColorado.com*

# Colorado Retail
# Sales Tax Return

Signed under penalty of perjury in the second degree.

| Signature | | Date (MM/DD/YY) |
|---|---|---|
| SSN 1 | SSN 2 | FEIN |

140100V219999

| Last Name or Business Name | First Name | Middle Initial |
|---|---|---|

| Address | City | State | Zip | **0021-101** |
|---|---|---|---|---|

| Phone | **1. Gross Sales and Services for this site/location only** (include bad debts previously deducted) ● | (1-4) | 00 |
|---|---|---|---|

| Colorado Account Number | Period (MM/YY-MM/YY) — | **2. Deductions (nontaxed sales):** **a.** Sales to other licensed dealers, for resale ● | (2a-4) | 00 |
|---|---|---|---|---|

| Due Date (MM/DD/YY) | Location/Juris Code | **b**. Other deductions (from page 2) ● | (2b-4) | 00 |
|---|---|---|---|

| Mark here if this is an Amended Return ● ☐ | | | **c.** Total (add lines 2a & 2b) | 00 |
|---|---|---|---|---|

| | **County/MTS** | **City/LID** | **Special District** | **State** |
|---|---|---|---|---|
| **3. Net sales:** (line 1 minus line 2c) ● | (3-1) 00 | (3-2) 00 | (3-3) 00 | (3-4) 00 |
| a. Sales out of taxing area ● | (3a-1) 00 | (3a-2) 00 | (3a-3) 00 | (3a-4) 00 |
| b. Exemptions (list on page 2). ● | (3b-1) 00 | (3b-2) 00 | (3b-3) 00 | (3b-4) 00 |
| c. Overpayment from previous return ● | (3c-1) 00 | (3c-2) 00 | (3c-3) 00 | (3c-4) 00 |
| **4. Net taxable sales** (line 3 minus a,b,& c) | 00 | 00 | 00 | 00 |
| Tax Rate | | | | |
| **5. Amount** of sales tax | 00 | 00 | 00 | 00 |
| 6. Excess tax collected ● | (6-1) 00 | (6-2) 00 | (6-3) 00 | (6-4) 00 |
| 7. Total (add lines 5 & 6) | 00 | 00 | 00 | 00 |
| 8. a. Service fee rate | | | | |
| b. Service fee allowed vendor (only if paid on or before due date) ● | (8-1) 00 | (8-2) 00 | (8-3) 00 | (8-4) 00 |
| **9. Sales tax due** (line 7 minus line 8b) | 00 | 00 | 00 | 00 |
| **10. Tax on** $ ● | (10-1) 00 | (10-2) 00 | (10-3) 00 | (10-4) 00 |
| **11. Total tax due** (add lines 9 & 10) ● | (11-1) 00 | (11-2) 00 | (11-3) 00 | (11-4) 00 |
| **12. Penalty:** ● | (12-1) 00 | (12-2) 00 | (12-3) 00 | (12-4) 00 |
| **13. Monthly** interest rate times line 11 **.0025** ● | (13-1) 00 | (13-2) 00 | (13-3) 00 | (13-4) 00 |
| **14. Total each tax** (add lines 11, 12, & 13) | 00 | 00 | 00 | 00 |

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

**15. Total Amount Owed** (add all columns on line 14)   ☐ Paid by **EFT**   (355) $ _____ .00

140100V229999

# Colorado Retail Sales Tax Return
# Deductions and Exemptions Schedule:

| Colorado Account Number | Period (MM/YY-MM/YY) – | Name |
|---|---|---|

## Part A—Deductions

**2B. Other Deductions** must be itemized in the schedule below. Note: sales to other licensed dealers page 1 of form, line 2a.

| | | |
|---|---|---|
| 1. Service sales | (A1-1) | 00 |
| 2. Sales to governmental agencies, religious or charitable organizations | (A2-1) | 00 |
| 3. Sales of gasoline | (A3-1) | 00 |
| 4. Sales of drugs by prescription and prosthetic devices | (A4-1) | 00 |
| 5. Trade-ins for taxable resale | (A5-1) | 00 |
| 6. Bad debts charged-off, returned goods, trade discounts and allowances where tax was paid (cash discounts are not allowed) | (A6-1) | 00 |
| 7. Cost of utilities, excluding tax (restaurants only (at end of year) using DR 1465 form) | (A7-1) | 00 |
| 8. Sales of agricultural compounds and pesticides | (A8-1) | 00 |
| 9. Other (explanation required) | (A9-1) | 00 |
| **Total** add lines 1 through 9 (enter here and on line 2b of the return) **Total** | | 00 |

## Part B—Exemptions

**3B.** Enter total **State Exemptions** and applicable Local Exemption on line 3b.

| | County/MTS | City/LID | Special District | State |
|---|---|---|---|---|
| 1. Food, including food sold through vending machines | (B1-1) 00 | (B1-2) 00 | (B1-3) 00 | (B1-4) 00 |
| 2. Machinery | (B2-1) 00 | (B2-2) 00 | (B2-3) 00 | (B2-4) 00 |
| 3. Electricity | (B3-1) 00 | (B3-2) 00 | (B3-3) 00 | (B3-4) 00 |
| 4. Farm Equipment | (B4-1) 00 | (B4-2) 00 | (B4-3) 00 | (B4-4) 00 |
| 5. Sales of low-emitting vehicles, etc. | (B5-1) 00 | (B5-2) 00 | (B5-3) 00 | (B5-4) 00 |
| 6. School related sales | (B6-1) 00 | (B6-2) 00 | (B6-3) 00 | (B6-4) 00 |
| 7. Cigarettes | (B7-1) 00 | (B7-2) 00 | (B7-3) 00 | (B7-4) – – – 00 |
| 8. Renewable energy components | (B8-1) 00 | (B8-2) 00 | (B8-3) 00 | (B8-4) 00 |
| 9. Space Flight Exemption | (B9-1) 00 | (B9-2) 00 | (B9-3) 00 | (B9-4) 00 |
| 10. Other (explanation required) | (B0-1) 00 | (B0-2) 00 | (B0-3) 00 | (B0-4) 00 |
| 11. **Total** (enter here and on line 3b of the return) | 00 | 00 | 00 | 00 |