

## CHAPTER 12 – SALES TAX CODE

### Sec. R12-520.1 Reports made to the City.

(a) Each taxpayer shall provide, as a minimum, all of the following when reporting taxes due as provided in this Chapter:

- (1) legal business name of the taxpayer or his agent.
- (2) mailing address of the taxpayer.
- (3) City Privilege License number of the taxpayer.
- (4) period of time for which the report is intended.
- (5) for each category of income to which the taxpayer is subject, for the reporting period, as provided on the official City tax return:
  - (A) all amounts subject to, excluded from, exempt from, or deductible from the tax imposed upon that category of business activity, summarized in total as "gross receipts" of that category of business activity.
  - (B) the total amount claimed as excludable, exempted, or deducted from such "gross receipts", itemized as provided on the official City tax return, and summarized in total as "total deductions" for that category.
  - (C) the difference between such "gross receipts" and "total deductions" as "net taxable" for that category.
  - (D) the tax due and payable for that category.
- (6) that total amount subject to Use Tax, summarized as "net taxable", and the Use Tax due and payable for that reporting period.
- (7) any excess tax collected which is due and payable.
- (8) any claimed tax credits against taxes due and payable.
- (9) total amount remitted with the return.
- (10) a statement verifying that the information provided on the return is accurate to the best of the preparer's knowledge. Such statement must be accompanied by a dated signature of the preparer, and also show the preparer's title or relationship to the taxpayer.
- (11) The Tax Collector may prescribe and will notify taxpayers of alternative methods for signing, subscribing or verifying any report or statement required to be filed, including but not limited to electronic signatures and/or security codes,

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and such methods shall have the same validity and consequence as the actual signature or written declaration of the taxpayer or other person required to sign, subscribe or verify the return, statement or other document.

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