

TAXATION

Corporate Income Tax/Franchise Tax	State	Local							
Rate (range)	Flat 4.63% of Colorado net income	Local governments in Colorado do not assess income taxes.							
Formula (e.g. Sales, Property & Payroll)	Corporation's federal taxable income	n/a							
Federal Taxes Deductible	no	n/a							
Accelerated Depreciation Permitted (Yes or No)	yes	n/a							
Personal Income Tax	State	Local							
Rate (Range)	The Colorado income tax rate is a flat 4.63 percent of your federal taxable income, regardless of income level. State law allows for the rate to be temporarily reduced to 4.5 percent if the budget meets certain targets	Local governments in Colorado do not assess income taxes.							
Earned Income	see above	see above							
Unearned Income (e.g. Dividend)	see above	see above							
Local Occupation Tax (Paid by Employee)	Rate	Basis							
City Residents	n/a	n/a							
Non-City Residents	n/a	n/a							
Local Wage Tax (Paid by Employer)	Rate	Basis							
City Residents	n/a	n/a							
Non-City Residents	n/a	n/a							
General Sales/Use Tax Rate	Fort Collins	Loveland	Johnstown	Windsor	Berthoud	Wellington	Estes Park	Greeley	Unincorporated Larimer County
State	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
Local (Municipal + County)	3.80%	3.80%	3.8% Larimer; 3.0% Weld	4.0% Larimer; 3.2% Weld	3.80%	3.80%	4.80%	3.46%	0.80%
Total	6.70%	6.70%	6.7% Larimer; 5.9% Weld	6.9% Larimer; 6.1% Weld	6.70%	6.70%	7.70%	6.36%	3.70%
Total Sales Tax Rate by Utility:	Fort Collins	Loveland	Johnstown	Windsor	Berthoud	Wellington	Estes Park	Greeley	Larimer County
Electric Power (Non-residential/Residential)	6.7%/3.0%	6.7%/3.0%	6.7%Larimer; 5.9% Weld/3.0% Larimer and Weld	6.9% Larimer; 6.1% Weld/3.2% Larimer and Weld	6.7%/3.0%	6.7%/Exempt	7.7%/3.0%	6.36%/3.46%	3.7/Exempt
Natural Gas	6.700%	6.700%	6.7% Larimer; 5.9% Weld	6.9% Larimer; 6.1% Weld	6.700%	6.700%	7.7%/3.0%	6.36%/3.46%	0.800%
Fuel Oil	6.700%	6.700%	6.7% Larimer; 5.9% Weld	6.9% Larimer; 6.1% Weld	6.700%	6.700%	7.7%/3.0%	6.36%/3.46%	0.800%
Water	0	0	0	0	0	0	0	0	0
Sewer	0	0	0	0	0	0	0	0	0
Hazardous Waste Disposal	6.700%	6.700%	6.7% Larimer; 5.9% Weld	6.9% Larimer; 6.1% Weld	6.700%	6.700%	6.700%	6.360%	0.800%
Telephone	Fort Collins	Loveland	Johnstown	Windsor	Berthoud	Wellington	Estes Park	Greeley	Unincorporated Larimer County
Local and Interstate Long Distance	6.70%	6.70%	6.70%	6.90%	6.70%	6.70%	7.70%	6.36%	3.70%
Long Distance Out of State	0	0	0	0	0	0	0	0	0
Machinery & Equipment Subject to Sales/Use Tax									
	Fort Collins	Loveland	Johnstown	Windsor	Berthoud	Wellington	Estes Park	Greeley	Larimer County
Production	no/no	yes/no	yes/no	no/no	yes/no	yes/yes	yes/no	no/yes	no per form DR 1191 http://www.revenue.state.co.us/PDF/dr1191.pdf
Non-Production	yes/yes	yes/no	yes/no	yes/no	yes/no	yes/yes	yes/no	yes/yes	yes/no
Pollution Control	yes/yes	yes/no	yes/no	yes/no	yes/no	yes/yes	yes/no	yes/yes	none on clean energy components/no
Office Furniture/Fixtures/Equipment	yes/yes	yes/no	yes/no	yes/no	yes/no	yes/yes	yes/no	yes/yes	yes/no

Sales/Use Tax (Yes or No) on	Fort Collins	Loveland	Johnstown	Windsor	Berthoud	Wellington	Estes Park	Greeley	Larimer County
Office Building Construction Materials	yes/yes	yes/yes	yes/yes	yes/yes	yes/yes	yes/yes	yes/no	yes/yes	yes/yes
Industrial Building Construction Materials	yes/yes	yes/yes	yes/yes	yes/yes	yes/yes	yes/yes	yes/no	yes/yes	yes/yes
Manufacturers' Raw Materials	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	no/no	yes/no
Standard Software	yes/yes	yes/yes	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no
Custom Software	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	no/no	yes/no
Intangible Property	Fort Collins	Loveland	Johnstown	Windsor	Berthoud	Wellington	Estes Park	Greeley	Larimer County
Describe What is Subject to Tax Rate (e.g. Accounts Receivable, Capital Stock)	No	No	No	No	No	No	No	No	No
Basis & Rate	No	No	No	No	No	No	No	No	No
Stock Bond Transaction Fee (Yes or No & its Yes Rate)	No	No	No	No	No	No	No	No	No
Real Property Tax Rates for Jurisdictions Featuring Major Employment Centers	Fort Collins/Poudre R-1 Schools	Loveland/Thompson R2-J Schools	Johnstown/Thompson R2-J Schools	Windsor/Poudre R-1 Schools (Larimer County)	Berthoud/Thompson R2-J Schools	Wellington/Poudre R-1 Schools	Estes Park/Park R-3 School District	Greeley/Greeley 6 School District	Unincorporated Larimer County/Poudre R-1
	Mill Levy (per \$1000)								
Town or City Millage	0.9797	0.9564	2.3947	1.203	0.9162	1.4307	0.1718	1.1274	n/a
County Millage	2.2395	2.2395	2.2395	2.2395	2.2395	2.2395	2.2414	1.6804	2.2414
School Millage*	4.82	4.0974	4.1657	4.7989	4.0974	4.7989	3.1234	3.6	4.82
Special District Millage*	0.6309	0.2613	0.8421	1.1253	1.7887	1.2549	1.3618	1.6804	1.5407
Non-Residential Assessment Ratio (%)	29%	29%	29%	29%	29%	29%	29%	29%	29%
Effective Tax per \$100	8.5994	7.2035	9.6439	12.6378	9.3063	9.7352	7.0082	7.61	8.6021
Personal Property Tax Rates per \$100	Fort Collins/Poudre R-1 Schools	Loveland/Thompson R2-J Schools	Johnstown/Thompson R2-J Schools	Windsor/Poudre R-1 Schools (Larimer County)	Berthoud/Thompson R2-J Schools	Wellington/Poudre R-1 Schools	Estes Park/Park R-3 School District	Greeley/Greeley 6 School District	Unincorporated Larimer County/Poudre R-1
City Millage	0.9797	0.9564	2.3947	1.203	1.1551	1.4307	0.1753	1.1274	n/a
County Millage	2.2395	2.2395	2.2395	2.2395	2.2395	2.2395	2.2414	1.6804	2.2414
School Millage*	4.82	4.1657	4.1657	4.82	4.1657	4.82	3.1784	3.6922	4.82
Special District Millage*	0.6309	0.2613	0.8421	1.1253	1.7887	1.2549	1.3618	1.0561	1.5407
Non-Residential Assessment Ratio (%)	29%	29%	29%	29%	29%	29%	29%	29%	29%
Effective Tax per \$100	8.5994	7.2035	9.6439	12.6378	9.3063	9.7352	7.0082	7.61	8.6021
State Property Tax Effective Rate per \$100									
Real Property	None								
Personal Property (machinery/equipment)	None								
Property Tax After Core Income Tax									
Rate	None								
Basis & Rate	None								
Property Tax After Core Income Tax & State Excise Tax									
Taxable Items	None								
Rate for Each Item	None								
Subject to Personal Property Tax	Larimer	Weld							
Production Machinery & Equipment	yes	yes							
Non Production Machinery & Equipment	yes	yes							
Pollution Control**	no	no							
Inventory									
Raw Materials	no	no							
Work in Progress	no	no							
Finished Goods	no	no							
Freeport Legislation									
Applicable to Warehousing	n/a	n/a							
Applicable to Manufacturing	n/a	n/a							
Goods Stored in a Public Warehouse	n/a	n/a							
Office Furniture-Fixtures									
Computer Equipment	yes	yes							
Workstations	yes	yes							
Telephones	yes	yes							
Furniture	yes	yes							
Company Vehicles	no	no							

Standard Software	no	no
Custom Software	no	no

Larimer County Tax Rate www.larimer.org/finance/sales_tax_table.pdf

Weld County Tax Rates www.metrodenver.org/files/.../site.../taxes/Taxes_Sales_Metro.xls

* School and special districts do not necessarily coincide with municipal boundaries. Typical mills are listed here, although a more complete list can be found at either of the links below:

Larimer County Assessor Levies http://www.co.larimer.co.us/assessor/2008milllevies_authority.pdf

Weld County Assessor Levies http://www.co.weld.co.us/department/assessor/PDF_files/2008%20levy%20report.pdf

Colorado Department of Local Affairs - Property Tax Entities http://www.dola.state.co.us/dlq/local_governments/tax_entity_a.html

** As of 3 Nov, '09 - Source:

<http://docs.google.com/viewer?a=v&q=cache%3AytZop8llL6kJ%3Awww.colorado.gov%2Fcs%2FSatellite%3Fblobcol%3Durldata%26blobheader%3Dapplication%252Fpdf%26blobkey%3Did%26blobtable%3DMungoBlobs%26blobwhere%3D1251601945965%26ssbinary%3Dtrue+colorado+personal+tax+pollution+control&hl=en&gl=us&sig=AHIEtbS6mcFH-17oR2Jz218hBNKyn0FbKw&pli=1>