1. **Figure the Combined Sales Tax Collected**

Take your gross receipts (GR) and subtract out gross receipts divided by 1 + the current combined sales tax rate (CCSTR). **Effective January 1, 2015, the current combined sales tax rate for the state of Colorado, the City of Fort Collins, and Larimer County is 7.40%.**

\[
\text{GR} - \frac{\text{GR}}{1 + \text{CCSTR}} = \text{Combined Sales Tax Collected (CSTC)}
\]

2. **Figure the State, County and City Sales Tax Collected.**

Multiply the resulting combined sales tax collected by the following percentages to get the state, county and city sales tax collected.

- **Colorado state sales tax collected:** \( \text{CSTC} \times 39.19\% (.029/.029+.0385+.0065) \)
- **City of Fort Collins sales tax collected:** \( \text{CSTC} \times 52.03\% (.0385/.029+.0385+.0065) \)
- **Larimer County tax collected:** \( \text{CSTC} \times 8.78\% (.0065/.029+.0385+.0065) \)

3. **Sample Calculation**

Example: Gross Receipts (GR) = $2,000

**Step 1: Figure the Combined Sales Tax Collected:**

Combined Sales Tax Collected (CSTC)
\[
= \text{GR} - \frac{\text{GR}}{1 + \text{CCSTR}} \\
= 2,000 \cdot \frac{2,000}{1 + .0740} \\
= $137.80 \text{ Combined Sales Tax Collected}
\]

**Step 2: Figure the State, County and City Sales Tax Collected**

- **Colorado Sales Tax Collected:**
  \( = \text{CSTC} \times 39.19\% \)
  \( = $137.80 \times 39.19\% \)
  \( = $54.00 \)

- **City of Fort Collins Sales Tax Collected:**
  \( = \text{CSTC} \times 52.03\% \)
  \( = $137.80 \times 52.03\% \)
  \( = $71.70 \)

- **Larimer County Sales Tax Collected:**
  \( = \text{CSTC} \times 8.78\% \)
  \( = $137.80 \times 8.78\% \)
  \( = $12.10 \)
Sales Tax Accounts
Colorado State Sales Tax: 2420000-2020
City of Fort Collins Sales Tax: 2420000-2022
Larimer County Sales Tax: 2420000-2023