DR 1480: COLORADO SHORT-TERM RENTAL TAX RETURN

IMPORTANT NOTE: This tax was rescinded effective January 1, 2013. For more information, please visit the Douglas County Web site at: www.douglas.co.us

This form should only be used for filing periods prior to December 31, 2012.

Please scroll down to continue to the DR 1480.

DR 1480 Web 07/08/11)
COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0013
www.TaxColorado.com

COUNTY SHORT-TERM RENTAL TAX RETURN

Instructions

Who must file short-term rental tax returns?

Vendors who rent tangible personal property to customers for periods of 30 days or less under a rental agreement in which the customer pays rent in order to use the item for a brief period of time.

The tax does not apply to motor vehicle rentals, real property or equipment lease contracts covering a specific period of time and which include financial penalties for early cancellation.

The due date for the DR 1480 is the same as for your DR 0100 Colorado Retail Sales Tax Return.

Amended Return

If you are filing an amended return you are required to check the amended return box. A separate amended return must be filed for each period. The amended return must show the tax column as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

Line 1: Enter gross income from rentals.

Line 2: The tax rate will be preprinted on the return.

Line 3: Enter the tax by multiplying tax rate times amount on line 1.

Line 4: **Penalty.** Failure to file the return by the due date or 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 5: **Interest and penalty 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 and to penalty interest at the same amount. Monthly interest rate may be prorated for a part of a month. Current interest rates are available on the Department of Revenue Web site, *www.TaxColorado.com*

Line 6: Total lines 3, 4 and 5 and enter the amount due.

MAIL TO AND MAKE CHECKS PAYABLE TO:
Colorado Department of Revenue
Denver, CO 80261-0013

Include the account number on your check to ensure proper credit.

DETACH FORM ON THIS LINE

Photocopy for your records.
Cut here and send only the coupon below. Help us save time and your tax dollars.

DR 1480 Web (07/08/11)
COLORADO DEPARTMENT OF REVENUE
www.TaxColorado.com

County Short-Term Rental Tax Return 17

Check here if this is an Amended Return ..... ● ☐ **0640-100**

Account Number	Period	Due Date	Industry Code

Social Security Number 1	Social Security Number 2	FEIN

Signed under penalty of perjury in the second degree

Signature _____ Date _____ Phone _____

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.

(Do not write in space below)

1. Short-Term Rentals **(890)**		00
2. Tax Rate		
3. Tax ..... **(100)**		00
4. Penalty ..... **(200)**		00
5. Interest ..... **(300)**		00
6. Amount Owed ..... **(355)**	$	.00