# **County Lodging Tax Return**

Please see page 2 for instructions



Photocopy for your records.

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

COLORA	DR 1485 (07/16 DO DEPARTMENT OF REVE www.TaxColorado.	NUÉ   <b>C</b>	County L	.odgir	ng Ta	x Retur	<b>n</b> Check here if	this is an	Ame	nded Return •	
Colorado Account Number Pe		Period	od Due Date				Industry Code			Location/Juris Code	
	SSN 1		SSN 2	•		FEIN				0620-10	00
141485 19999	Signature		Date (MM/DD/YY) Phone ( )			1. Sales of Lodging	Services.	(890)		00	
	Signed Under Penalty of Perjury in The Second Degree  Name						2. Tax Line 1 x	(	(100)		00
	Address	3. Penalty Line 2 x .10	(	(200)		00					
	The State may convert your che may be debited as early as the be returned. If your check is reje	4. Interest Line 2 x	(	(300)		00					
14	Revenue may collect the payme	5. Amount Owed	(355)	\$	.0	00					

## **County Lodging Tax Return Instructions**

### Who Must File a Return

If you rent rooms and accommodations for less than 30 days, a county lodging tax is charged to the customer. This includes lodging provided by hotels and motels, as well as condominium rentals and space rentals at the auto camps and trailer parks. A county lodging tax return must then be filed. A return must be filed even if no tax is due.

Note: The county lodging tax cannot be charged in municipalities that levy their own lodging tax.

#### When You Must File

Returns are filed quarterly and due by the 25th day of the month following the quarter for which you are filing.

Period	Return is Due				
January-March	April 25				
April–June	July 25				
July-September	October 25				
October-December	January 25				

### **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 all tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

- **Line 1** Sales of lodging services Enter the gross income from such rentals.
- **Line 2** Tax—Multiply the amount on line 1 by the county lodging tax rate. Enter on line 2.
- Line 3 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 4 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. For additional information see FYI General 11 on the Department of Revenue Web site, www.TaxColorado.com
- **Line 5** Amount Owed Add lines 2, 3 and 4. Pay this amount.

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

Mail to and make checks payable to:

Colorado Department of Revenue Denver, CO 80261-0013