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## Tax Compliance Guide

### Business Registration & Licensing Topic 347

(09/2021)

*Delivering exceptional value and quality of life*

Visit our website:  
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*Note: This guide addresses licensing requirements specific to sales and use taxes. For information on other City licensing requirements, including licensing for other tax types, contact the Westminster City Clerk's Office at (303) 658-2162.*

Every person engaged in business in the City must register their business and obtain the appropriate licenses. For registration purposes, *business* shall mean all activities engaged in or caused to be engaged in with the object of gain, benefit, or advantage, direct or indirect. Engaged in business includes, but is not limited to: performing or providing services or selling, leasing, renting, delivering, or installing tangible personal property for storage, use, or consumption within the City. One or more of the following activities may indicate that a person is engaged in business in the City:

- ❖ Directly, indirectly, or by a subsidiary maintains a building, store, office, salesroom, warehouse, or other place of business within the taxing jurisdiction;
- ❖ Sends one or more employees, agents or commissioned sales persons into the taxing jurisdiction to solicit business or to install, assemble, repair, service, or assist in the use of its products, or for demonstration or other reasons;
- ❖ Maintains one or more employees, agents, or commissioned sales persons on duty at a location within the taxing jurisdiction;
- ❖ Owns, leases, rents or otherwise exercises control over real or personal property within the taxing jurisdiction; or
- ❖ Makes more than one delivery into the taxing jurisdiction within a 12-month period by any means other than common carrier.

Business registration forms can be obtained in the *Westminster Tax Forms* section located in the Business tab on the City website or by contacting the City Clerk's Office. There is no fee to obtain these licenses. For the collection and payment of sales and use tax, one of the following will be issued:

- ❖ **General Business/Sales & Use Tax License** – Issued to businesses operating at a commercial premises in the City. A separate license is required for each location.
- ❖ **Home Occupation/Sales & Use Tax License** – Issued to businesses operating from a residence.
- ❖ **Sales/Use Tax License** – Issued to those who are engaged in business in the City but do not operate a commercial premises or home occupation in the City.

Registrations must be completed in full and submitted to the City Clerk's Office at least four weeks prior to the start of business. Incomplete applications will be returned.

### Verification of Lawful Presence

Individuals and sole proprietorships are required by State Statute to prove they are lawfully present in the United States before receiving a license. In addition to the Business Registration, a Verification of Lawful Presence form must be submitted along with acceptable supporting documentation.

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### Business Start Date & Prior Period Tax Returns

It is important to list the correct business start date on the application. A return will be required for each period including and subsequent to the business start date. If a license is obtained after the start of business, returns must be filed for the prior reporting periods. A return must be filed even if there is no tax due. A late file penalty (10% of tax or \$15, whichever is greater) will apply for each period filed after the due date. Blank returns may be obtained the *Westminster Tax Forms* section located in the Business tab on the City website or by contacting the Sales Tax Division.

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## Initial Use Tax Return

Because a significant amount of use tax generally results from the startup, purchase, or relocation of a business in the City, an *Initial Use Tax Return* is required whenever a business is purchased or established in the City. New or relocated businesses must file this return by the 20<sup>th</sup> day of the month following opening. Purchased businesses must file this return by the 20<sup>th</sup> day of the month following the purchase date. Subsequent use tax liabilities are reported on Schedule B/line 8 of the periodic City sales/use tax return.

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## Changes or Cancellations

Current contact information, including mailing address, business address, phone numbers, and contact persons, are critical for receiving important communications from the City. Data from the business registration is used by a variety of City agencies including the City Clerk, Police and Fire Departments, Planning Division, and Building Division. Please notify the City Clerk immediately of any changes in account information. These changes may also be noted on the back of the sales/use tax return.

Businesses closed, sold, moved out of the City, or otherwise discontinued must file a written cancellation with the City Clerk's Office, and file final tax returns with the Sales Tax Division. New owners must apply for a new license. New owners should also note that they are jointly liable for taxes outstanding at the time of the sale and are encouraged to obtain a Certificate of Taxes Due from the seller.

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## Related Topics

Certificate of Taxes Due  
Filing Frequencies & Due Dates  
Sale/Purchase of a Business

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## Citations

*Westminster Municipal Code*

§ 4-1-4. Acquisition of Business

§ 4-1-7. Returns Required; Time for Filing and Paying Total Tax Liability

§ 4-1-21. Penalties

§ 4-1-22. Interest

§ 4-2-2. Definitions

§ 5-2-2. License Required

§ 5-3-2. License Required

§ 5-4-2. License Required

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT WESTMINSTER TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE WESTMINSTER MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

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## Contact Us

For additional assistance, please contact us:

City of Westminster  
Sales Tax Division  
4800 West 92<sup>nd</sup> Avenue  
Westminster, CO 80031

**Phone:** (303) 658-2065

**Fax:** (303) 706-3923

**E-mail address:** [salestax@westminsterco.gov](mailto:salestax@westminsterco.gov)

**Website:** <http://www.westminsterco.gov>  
From the Business menu, choose Westminster Taxes