



WESTMINSTER

# Accommodations Tax Return

City of Westminster  
Department of Finance  
Sales Tax Division

## REPORT ACCOMMODATIONS TAX ONLY A separate return is required for sales and use taxes

PERIOD:	ACCOUNT:
DUE DATE:	

- 1. GROSS SALES OF ACCOMMODATIONS \$ \_\_\_\_\_
- 2. DEDUCTIONS:
  - A. Sales to Government and Charitable Organizations \$ \_\_\_\_\_
  - B. Permanent Residents \$ \_\_\_\_\_
  - C. Other \_\_\_\_\_ \$ \_\_\_\_\_
- TOTAL DEDUCTIONS (Total Lines 2A through 2C) \$ \_\_\_\_\_
- 3. NET TAXABLE ACCOMMODATIONS (Line 1 less Line 2) \$ \_\_\_\_\_
- 4. AMOUNT OF ACCOMMODATIONS TAX (7.00% of Line 3) \$ \_\_\_\_\_
- 5. ADD: EXCESS TAX COLLECTED \$ \_\_\_\_\_
- 6. ACCOMMODATIONS TAX DUE (Total Lines 4 and 5) \$ \_\_\_\_\_
- 7. LATE FILING – If return is filed after due date, then add:
  - A. Penalty (10% of Line 6, \$15 minimum) \$ \_\_\_\_\_
  - B. Interest (1% of Line 6 per month late) \$ \_\_\_\_\_
- TOTAL PENALTY & INTEREST (Total Lines 7A and 7B) \$ \_\_\_\_\_
- 8. TOTAL DUE & PAYABLE (Total Lines 6 and 7) \$ \_\_\_\_\_

<b>Taxpayer Signature</b>	Under penalties of perjury, I declare that I have examined this Accommodations Tax Return and it is true and correct to the best of my knowledge and belief.		
		_____	
	Signature	Date	
	_____	_____	_____
	Printed Name	Title	Phone Number

Make check payable to *City of Westminster* and send with completed and signed return to:  
**City of Westminster ■ Sales Tax Division ■ PO Box 17107 ■ Denver, CO 80217-7107**  
 Phone: (303) 658-2065 ■ Fax: (303) 706-3923 ■ <http://www.cityofwestminster.us>

# Instructions for Accommodations Tax Return

## General Instructions

### Purpose of Form

This form is used for taxpayers to report sales of accommodations and related tax liabilities pursuant to Chapter 4 of Title IV of the *Westminster Municipal Code* ("Code"). This form should not be used to report liabilities for other tax types, such as sales or use taxes.

### Due Date

Accommodations tax returns must be filed on or before the 20<sup>th</sup> of the month following the end of a reporting period, even if no tax is due. Generally, sellers of accommodations will be required to file on a monthly basis. Returns filed by mail must be **postmarked** by the due date. Refer to the face of the return for the reporting period and due date.

### Reminders

**Additional returns required.** Sellers of accommodations must also file periodic sales and use tax returns and may also be required to file additional returns for other tax types. Contact the Sales Tax Division for additional information.

**Verify the reporting period and due date.** Please check the return form to ensure you are using the return which corresponds with the reporting period for which you are filing. If you have misplaced the required return, you may obtain a blank return on the City website or contact the Sales Tax Division for a replacement.

**Do not attach enclosures.** Mail the completed and signed return in the envelope provided. Do not staple the payment or other attachments to the return.

**Signature required.** The person completing the return on behalf of the taxpayer must sign and date the form at the bottom. The title of the officer or agent completing the form on behalf of the taxpayer must also be printed on the form. Forms without a signature may be returned and may not be considered timely filed.

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## Specific Instructions

**Line 1 – Gross Sales of Accommodations.** Enter the total sales of accommodations, both taxable and non-taxable, for the reporting period covered.

**Line 2 – Deductions.** Enter the amounts, if any, of exempt sales as follows:

- A) Enter the total amount of sales billed directly to and paid directly by the funds of qualifying government and charitable organizations. See *Tax Compliance Guide* topic 307 for additional information.
- B) Enter the amount of sales to a qualifying permanent resident who has a written contract with the seller, and has paid for occupancy of at least thirty (30) consecutive days.
- C) Enter other exempt sales not covered above.



The vast majority of allowable deductions are covered by lines 2A and 2B. Taxpayers are encouraged to contact the Sales Tax Division prior to taking any other deductions to avoid improperly deducting taxable sales.

**Total Deductions.** Add the amounts listed on lines 2A through 2C and enter the total on this line.

**Line 3 – Net Taxable Accommodations.** Subtract line 2 from line 1 and enter the difference on this line 3.

**Line 4 – Amount of Accommodations Tax.** Multiply the amount computed on line 3 by the applicable accommodations tax rate listed on this line 4. Enter the total on this line.

**Line 5 – Excess Tax.** Sellers are not permitted to retain any amounts collected in excess of the amount computed on line 4. If the total Westminster accommodations tax collected exceeds the amount computed on line 4, enter the difference on this line 7.

**Line 6 – Accommodations Tax Due.** Add line 5 to line 4 and enter the total on this line 6.

**Line 7 – Late Filing Charges.** If the tax will be reported or paid after the due date, compute and add penalty and interest as follows:

- A) Penalty – Multiply the amount on line 6 by 10% and enter the greater of this amount or \$15.
- B) Interest - Interest accrues only in whole-month increments from the due date. Multiply the amount listed on line 6 by 1% and multiply this result by the number of months the tax remained unpaid.

**Total Penalty and Interest.** Add the amounts, if any, listed on lines 7A and 7B and enter the total on this line.

**Line 8 – Total Due and Payable.** Add line 7 to line 6 and enter the total on this line 8. **This is the total due.** Make your check payable for this amount to the City of Westminster.

**Signature** – After reviewing the form for accuracy, sign and date the form. Print your name and title below your signature.

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**CITY USE ONLY (LOCKBOX VALIDATION)**