



# Request for Certificate of Taxes Due

City of Westminster  
Department of Finance  
Sales Tax Division

Please Type or Print Clearly

1) Legal Name of Business or Individual Name (Last, First):			
2) Trade Name of Business (if any):			
3) Mailing Address:			7) Contact Person (if Business):
4) City:	5) State:	6) Zip:	8) Phone Number:
E-mail Address:			9) City Account Number:

**This form must be filled out completely in order for your request to be processed.**

In most cases, a Certificate of Taxes Due will be issued within 2 business days. There is no fee for this certificate.

**10) Certification of Requestor:** I, the undersigned, hereby certify that I am the \_\_\_\_\_ (title) of the above-referenced taxpayer and am duly authorized under § 38-25.5-101(1) of the *Colorado Revised Statutes*, and § 4-1-12(A)(2) of the *Westminster Municipal Code* to request this tax information.

11) Furnish completed certificate to:

- Taxpayer listed above
- Other party listed on line 13 below

12) Method of Transmittal:

- Send via U.S. mail.
- Personal service at City Hall.

13) Party to receive completed Certificate (if different from taxpayer):

a) Legal Name of Business or Individual Name (Last, First):		
b) Attention/Care Of:		
c) Mailing Address:		
d) City:	e) State:	f) Zip:

14) Is this certificate requested in conjunction with a sale/transfer of the business listed on line 1 above?

- Yes (complete lines 15 through 18 below)
- No

15) Closing Date
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16) Purchase Price (total)
\$

17) Personal Property Price
\$

18) Has the transferee agreed to remit the Westminster sales and use taxes due on the transfer within 10 days?

- Yes, tax will be remitted by transferee on the Initial Use Tax Return.
- No, tax will be collected by the transferor and remitted to the City within 10 days of closing.

<b>Taxpayer Signature</b>	<i>Under penalty of perjury, I declare that I have examined this Request for Certificate of Taxes Due and that the same is true and correct to the best of my knowledge and belief. I hereby warrant and guarantee that I am fully authorized to make this request on behalf of the Taxpayer.</i>		
	Signature		Date
	Printed Name	Title	Phone No.

# Instructions for Request for Certificate of Taxes Due

## General Instructions

### Purpose of Form

This form is used for taxpayers to request a Certificate of Taxes Due ("CTD"). A CTD certifies the amount of any outstanding total tax liability and certifies that the taxpayer has filed all returns due as of the date it is issued. A CTD is typically requested by a taxpayer quitting business who wishes to certify to potential buyers that taxes are current with the City.

The City of Westminster does not charge a fee to obtain a CTD. The completed CTD will typically be available in two business days and can be issued to the taxpayer or directly to a potential buyer.

For additional information regarding Certificates of Taxes Due or business purchases, refer to *Tax Compliance Guide* topics 334 and 357 respectively.

### Reminders

**Taxpayer request required.** Because certain tax information is confidential, only the taxpayer can request a CTD. The completed CTD can be issued directly to a potential buyer at the taxpayer's request.

**Subsequent returns must be filed.** Returns due subsequent to the issuance of a CTD must be filed and payment must be remitted by the taxpayer.

**Tax liability is lien upon property.** Any outstanding total tax liability, whether or not it is listed in the CTD, is a lien upon the property of the taxpayer which may be acquired. Purchasers are required to obtain a CTD and a receipt showing the taxes have been paid by the seller or withhold from the purchase money an amount sufficient to cover the total tax liability certified therein.

**Tax due upon transfer.** In addition to the outstanding liability of the seller, sales and use taxes will be due upon the transfer transaction even though the seller may have previously paid sales or use taxes upon the purchase of the property sold. This may be true even for non-cash transactions.

**Signature required.** The person completing the request on behalf of the taxpayer must sign and date the form at the bottom. A printed name is also required. If the taxpayer is not a natural person, the title of the officer or agent completing the form on behalf of the taxpayer must also be printed on the form.

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## Specific Instructions

**Lines 1 thru 8 – Taxpayer information.** Print the legal name, the trade or other name the taxpayer is known as, the mailing address, contact person's name, and phone number of the taxpayer. For declarations of natural persons or sole proprietorships, print the last name followed by the first name on line 1.

**Line 9 – City account number.** List the 7 digit City of Westminster account number.

**Line 10 – Certification of requestor.** The *Westminster Municipal Code* ("Code") permits the City to release confidential tax information to duly authorized representatives of the taxpayer. Similarly, § 38-25.5-102 of the *Colorado Revised Statutes* authorizes the release of confidential tax information to certain authorized persons (See § 38-25.5-101(1) C.R.S.).

Print the title of the person completing the request.

If the CTD is requested by an authorized person other than the taxpayer, evidence of such authorization must be submitted with the request.

**Line 11 – Completed CTD issuance.** Check the appropriate box to indicate whether to issue the completed CTD to the taxpayer, or the party listed on lines 13 a through f. If neither box is checked, the completed CTD will be issued to the taxpayer.

**Line 12 – Method of transmittal.** Check the appropriate to indicate whether to mail the completed CTD or serve it in person at City Hall. Proper photo identification will be required. If neither box is checked, the completed CTD will be mailed.

**Line 13 – Third party recipient information.** Print the legal name, attention or care of (if any) and mailing address for the party to receive the completed CTD. If the completed CTD will be issued to the taxpayer, this line need not be completed.

**Line 14 – Pending sale/transfer.** If the request is made pursuant to a pending transfer of assets by the taxpayer, check 'Yes' and complete lines 15 through 18. Otherwise, check 'No' and complete the signature block.

**Line 15 – Closing date.** Enter the date (or approximate date) upon which the transfer will be completed.

**Line 16 – Purchase price.** Enter the gross purchase price of all assets, including all property tangible and intangible, real and personal, which will be acquired in the transfer.

**Line 17 – Personal property price.** Enter the amount included on line 16 which applies to tangible personal property.

**Line 18 – Tax remittance responsibility.** Check the appropriate box to indicate whether the seller will collect the tax upon the transfer and remit it to the City or the buyer will remit the tax to the City. This line relates to taxes due upon the transfer, not to the total tax liability listed in the CTD.



*Pursuant to the Code, both the buyer and the seller are jointly and severally liable for the tax due from the transfer. An agreement among the parties regarding the taxes due upon the transfer will not limit the City's ability to demand payment from either party.*

**Signature –** After reviewing the form for accuracy, sign and date the form. Print your name and title below your signature. Return the form to the Westminster Department of Finance.