



## WESTMINSTER

### RULES GOVERNING THE USE OF SUBSTITUTE TAX FORMS

EFFECTIVE FEBRUARY 1, 2011

1. **STATEMENT OF INTENT; TITLE OF REGULATION; AUTHORITY:** The Finance Director, the officer of the City charged with the administration of Title IV of the Code by which taxes are levied, hereby promulgates this regulation to provide rules governing the use of substitute and reproduced tax forms.
  - (A) It is the intent of the Finance Director that these rules effectuate the purpose of Title IV by ensuring that tax forms: (i) transmit information in a uniform fashion; (ii) are compatible with the City's automated processing and record retention systems; and (iii) result in the accurate determination of the total tax liability.
  - (B) This regulation may be known and cited as the Rules Governing the Use of Substitute Tax Forms.
  - (C) This regulation is promulgated by the Finance Director in accordance with § 4-1-10, subsections A and B, of the Westminster Municipal Code and by virtue of the authority vested therein.
  - (D) This regulation shall take effect February 1, 2011 and continue until amended or repealed by the Finance Director. This regulation supersedes any conflicting regulations promulgated by the Finance Director governing the use of substitute forms.
  
2. **DEFINITIONS:** The definitions provided in Title IV of the Code shall apply and prevail over any conflicting definitions in this regulation. As used in this regulation, unless the context otherwise clearly requires, the following terms shall have the following meanings:
  - (A) "**City**" means the Municipality of Westminster, State of Colorado.
  - (B) "**Code**" means the *Westminster Municipal Code*.
  - (C) "**Form Data**" means all information transmitted to the Finance Director on a particular tax form or supplemental schedule including, but not limited to, City account number, identifying information, relevant taxable period, due date, transaction details, figures, computations, and other required or discretionary information.

- (D) **“Official Tax Form”** means the most current revision of any tax form printed and distributed by the Finance Director. For purposes of this regulation, the duplication of an official tax form, including the printing of PDF files from the City’s website, shall be considered an official tax form provided that such reproduction is identical to the version distributed by the Finance Director and such reproduction conforms to the requirements of section 7 of this regulation.
  - (E) **“Return”** means any form prescribed by the Finance Director for computing and reporting a total tax liability.
  - (F) **“Substitute Tax Form”** means all tax forms except official tax forms.
  - (G) **“Supplemental Schedule”** means any required or optional statement of details submitted in support of a return. For purposes of this regulation, checks, check stubs, and general correspondence sent with a return are not supplemental schedules.
  - (H) **“Tax Form”** means any acknowledgement, agreement, application, authorization, certificate, claim, declaration, license, election, notice, registration, report, request, return, worksheet, or other document prescribed by the Finance Director for administration of Title IV of the Code.
3. **SUBSTITUTE TAX FORMS ALLOWED:** Any person submitting a tax form to the Finance Director may use a substitute tax form that is substantially similar to the official tax form, which is highly legible in every respect, and otherwise conforms to the requirements of this regulation.
  4. **PRIOR AUTHORIZATION NOT REQUIRED:** The use of any specific substitute tax form or the reproduction of an official tax form shall not require prior authorization from the Finance Director. Any person wishing to avoid rejection of a non-conforming substitute tax form may obtain prior authorization to use such form from the Finance Director.
    - (A) The Finance Director will not approve or disapprove specific equipment used for printing or reproducing tax forms.
    - (B) The Finance Director will not approve or disapprove computer software programs, logic, formulas, or other automated systems used to determine or compute a total tax liability.
  5. **REJECTION OF NON-CONFORMING SUBSTITUTE TAX FORM:** The Finance Director may reject any substitute tax form which does not conform to the requirements of this regulation. Any tax form so rejected shall not be considered timely unless the information contained therein is transmitted to the Finance Director on an official tax form or other substitute tax form which conforms to the

requirements of this regulation. Late returns shall be subject to prevailing penalty and interest charges.

6. **SUPPLEMENTAL SCHEDULES:** Every supplemental schedule submitted with a return shall conform to the requirements of this regulation.

(A) The Finance Director may not transcribe the information contained in any supplemental schedule. Taxpayers shall retain copies of all supplemental schedules or otherwise be able to retrieve the same from machine-sensible records pursuant to the record keeping requirements of the Code.

(B) The Finance Director may reject any supplemental schedule which does not conform to the requirements of this regulation. Any supplemental schedule so rejected, which is mandatory or which otherwise renders the return incomplete, shall also result in rejection of the return. Any return so rejected shall not be considered timely unless the information contained therein is transmitted to the Finance Director on an official tax form or other substitute tax form which conforms to the requirements of this regulation. Late returns shall be subject to prevailing penalty and interest charges.

7. **PRINTING STANDARDS:** Every substitute tax form and supplemental schedule shall be printed as follows:

(A) The paper used shall be at least 20 pound bond or 50 pound offset.

(B) The paper color shall be white.

(C) The color of all relevant print, including images and text, shall be black.

(D) The paper size shall be 8 ½" by 11".

(E) The page orientation shall be portrait.

(F) The print shall be laser or offset quality.

(G) Print may appear on both sides of the sheet.

(H) Pages shall not be attached together by staple, paper clip, or other means.

8. **TYPEFACE; BACKGROUND:** Every substitute tax form and supplemental schedule shall utilize a typeface which is substantially similar to the official tax form, particularly with respect to the size of the font used to display the City account number.

(A) Form data shall be printed in a font size of not less than 8 points.

- (B) No form data shall be printed in a space containing background or foreground images, shading, patterns, colors, highlighting, or other print which may obscure such form data during processing or digital imaging.
- 9. **LAYOUT:** Every substitute tax form and supplemental schedule shall be arranged substantially similarly to the official tax form, particularly with respect to the City account number, identifying information, relevant taxable period, and due date.
- 10. **CONTENT TO BE REPRODUCED:** All pages of an official tax form and the contents thereof must be reproduced even if no form data is required. Pages consisting solely of instructions need not be reproduced. No person shall alter line numbers, keying symbols, or form verbiage without prior written authorization from the Finance Director.
- 11. **PROVISIONS RELATIVE TO RETURNS:** In addition to the other requirements of this regulation, every return shall conform to the requirements of this section.
  - (A) Every return shall contain the taxpayer’s seven digit City account number, legal name, and current mailing address for tax matters.
  - (B) Every return shall list the taxable period covered.
  - (C) Every return shall list the correct due date. A table of applicable due dates may be obtained from the Finance Director.
- 12. **CITY LOGO AND SIGNATURE:** The City logo together with the logotype represents the official City signature. Use of the signature is protected by City ordinance. The signature is also a registered, federal trademark. No person producing a substitute tax form shall include the official City signature or otherwise represent that the tax form is an official tax form.

**BY ORDER OF THE FINANCE DIRECTOR**

ENTERED this 26th day of October, 2010

/s/ Tammy A. Hitchens  
Tammy A. Hitchens

Approved as to legal form:

Signatures on file at the offices  
of the Finance Director.

/s/ Leslie C. Annand  
Leslie C. Annand  
Assistant City Attorney