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INTRODUCTION

This booklet is intended to provide general tax information for anyone conducting business in The City and County of Denver. It provides information for collecting and filing sales, use, lodger’s, occupational privilege (OPT), facilities development (FDA), telecommunications (TBT), and property taxes.

The Denver Treasury Division of the Department of Finance collects all of the taxes governed by the Denver Revised Municipal Code (DRMC). The Treasury Division also collects the real estate and personal property taxes governed by the Colorado Revised Statutes (CRS). For further information, please visit the Treasury Division website at www.denvergov.org/treasury where you will find the DRMC, Denver Tax Guides and Denver Tax Rules. You can also call the Treasury Division’s Taxpayer Service staff at 720-913-9400.

The Denver Assessment Division of the Department of Finance determines the actual value of all real and personal property located in the City and County of Denver. These values are used to determine the property taxes that will be billed and collected by the Denver Treasury Division. Information regarding business personal property and real property assessment can be obtained at the Assessor’s website at www.denvergov.org/assessor, or by calling 720-913-4000 or 720-913-4067.

NOTE: This booklet is not all inclusive; it is not intended for legal purposes to be substituted for the full text of the DRMC or CRS and applicable rules and regulations.
TYPES OF TAX

DENVER SALES TAX

The Denver Revised Municipal Code (DRMC) imposes a 3.65% sales tax on the purchase price paid or charged on retail sales, leases, or rentals of tangible personal property, and on certain services. Taxable services include, but are not limited to, the sale or furnishing of telephone and certain telecommunications services, electricity, steam and natural gas for energy producing purposes, informational, and entertainment services.

Taxes collected are used to pay for the operations of the City including the payment of principal and interest due on certain municipal bonds.

The DRMC imposes special tax rates for the following sales at retail:

- A four percent (4.0%) tax is imposed on the sale of food and beverages not exempt by ordinance. A limited exemption is provided for the sale of food for domestic household use. Some examples of taxable sales include prepared food and beverages sold by restaurants and grocery stores, catered food, coffee services, and liquor purchases.

- A four cent ($0.04) per gallon tax is imposed on the sale of aviation fuel.

- A seven and one quarter percent (7.25%) tax is imposed on the rental of automotive vehicles for a period of thirty (30) days or less.

- A combined seven and one fifteenth percent (7.15%) tax is imposed on the sale of all retail marijuana and retail marijuana products.

DENVER USE TAX

There are two types of use tax:

1. **Consumer Use Tax** is imposed on tangible personal property (generally furniture, fixtures, equipment, and supplies (not inventory), and taxable services, that are used, stored or consumed within Denver upon which local sales tax equal to or greater than Denver’s rate has not been paid.

   Example: ABC Company which is located in Denver buys a machine from a manufacturer in Chicago, which is shipped into Denver. ABC will use the machine to make belts. The Chicago firm does not collect sales tax. ABC is required to pay Denver the 3.65% consumer use tax. ABC will include this amount on line 8 of its Denver sales tax return.

2. **Retailer’s Use Tax** is collected on retail sales by non-resident vendors on sales delivered into Denver. Retailer’s use tax rate is the same as the sales tax rate and is reported in the same manner.

   Example: XYZ Corporation (a licensed Denver vendor) is located in Greeley,
Colorado and makes retail sales of appliances which are delivered into Denver. Since XYZ does not have a Denver outlet, it collects 3.65% retailer’s use tax on the purchase price and reports the tax on its Denver sales tax return.
For further information, please refer to our Tax Guide, **Topic 83, Use Tax**, which can be found on our website at: [www.denvergov.org/treasury](http://www.denvergov.org/treasury).

**NOTE:** Use tax rates are the same as the sales tax rates explained above.

**DENVER OCCUPATIONAL PRIVILEGE TAX (OPT)**

Denver occupational privilege tax is also known as OPT or head tax. The occupational privilege tax consists of two distinct parts: the employee occupational privilege tax and the business occupational privilege tax. The tax is imposed on businesses operating in the City and on individuals who perform sufficient services within Denver to receive as compensation from an employer at least five hundred dollars ($500) for a calendar month. Each taxable employee is liable for the employee OPT, which is withheld by the employer at a rate of $5.75 per month. The employer is also required to pay the business OPT at a rate of $4.00 per month for each taxable employee. Employees need not live in Denver nor the business be based within Denver to be liable for the OPT. Additionally, the employer is required to pay the business OPT at a rate of $4.00 per month for each owner, partner, or manager engaged in business in Denver regardless of how much they earn.

Any entity that performs any business, trade, occupation, or profession of any kind, is liable for a minimum of $4.00 per month for each month in which that entity has any activity in Denver.

The purpose of both the employee and the business occupational privilege tax is to generate funds for the planning or design for, and the replacement, expansion, acquisition, construction, installation, repair or improvement of City facilities, as well as the provision of municipal services to Denver citizens and businesses.

**LODGER'S TAX**

Denver imposes a tax on the sale of lodging of 10.75%. The entire amount charged to any person for overnight accommodations or rooms (defined as sleeping accommodations in a hotel, apartment hotel, lodging house, motor house, motor hotel, guest house, guest ranch, resort, mobile home, auto camp, trailer court or park), who is not a permanent resident and who has not entered into a written agreement for occupancy of a room or rooms or sleeping accommodations for a period of at least thirty (30) consecutive days, is taxable.

The purpose of the tax is to raise funds for the payment of expenses of operating and improving the City and its facilities, for the payment of principal and interest due on the bonds issued to finance construction and expansion of the Colorado Convention Center, and to finance the operation of the Denver Metro Convention and Visitors Bureau.
FACILITIES DEVELOPMENT ADMISSION TAX (FDA)

Denver imposes a ten percent (10%) facilities development admissions tax upon the purchase price of each admission to any entertainment, amusement, or athletic event or other production or assembly staged, produced, convened or held in or on any City-owned or leased property. This tax is commonly referred to as the “seat tax.”

TELECOMMUNICATIONS BUSINESS TAX (TBT)

Denver imposes a tax upon telecommunications businesses authorized by the Colorado Public Utilities Commission (PUC) to provide local exchange service to general public customers in Denver. The TBT is imposed at the rate of $1.12 per month for each of the telecommunications company’s accounts within the City to which a basic dial-tone line is provided. It is imposed directly upon the business, as opposed to being collected from its customers and held in trust; however, the telecommunications companies are allowed by State statute and PUC authorization to show the charge separately on their billings to customers.

This tax is separate from, and in addition to, the City’s general sales tax on telecommunications, which is imposed on the customer, collected by the provider, and applies to certain telecommunications services that originate and are charged to a telephone number or account located within the City.
WHO MUST HAVE A LICENSE/REGISTER

GENERAL GUIDELINES

A Denver sales tax license is required for any retailer or vendor who is selling, leasing, or granting a license to use tangible personal property or selling taxable services to the user at retail within the City and County of Denver.

The Denver sales tax license gives the retailer or vendor the authority to collect the sales tax on behalf of the City.

If you have more than one location where sales are made, a separate license is required for each location.

If a business makes retail sales at special events within the City and County of Denver and does not possess a regular sales tax license, a special event sales tax license is required for each event.

All businesses engaged in business within the City shall file an occupational privilege tax registration.

TYPES OF LICENSES

Four types of tax licenses are issued by the Denver Treasury Division:

1. **Sales Tax License**
   A sales tax license is required for any retailer or vendor who is selling, leasing, or granting a license to use tangible personal property or taxable services to the user at retail within the City and County of Denver.
   
   Fee: $50.00 for each location per two-year period.

2. **Retailer's Use Tax License**
   This license is required for non-resident retailers/vendors that do not have a Denver location and are selling, leasing, or granting a license to use tangible personal property or providing a taxable service to purchasers at retail in Denver.
   
   Fee: $50.00 per two-year period.
3. **Special Event Sales Tax License**

Businesses making retail sales at special events must apply for a special event sales tax license, which is good for that event only. Special events are defined as being less than two weeks in duration. (Note: The license fee payment will be recorded but no paper license will be issued.) Participants in special events who hold regular retail sales licenses do not need to pay this fee. They will report these sales on their regular sales tax return.

Fee: $5.00 for each special event license.

4. **Lodger's Tax License**

A lodger’s tax license is required for any vendor who provides overnight lodging or accommodations in the City and County of Denver for a period of less than thirty (30) consecutive days.

Fee: $50.00 for each location per two-year period.

**NOTE:** The above licenses are not licenses to engage in business within the City. A separate business license must be obtained from the Department of Excise and Licenses, if applicable. Go to [www.denvergov.org/businesslicensing](http://www.denvergov.org/businesslicensing) for more information.

**LICENSE FEES**

License fees help recover the administrative cost of establishing and maintaining tax accounts and are non-refundable. All licenses, with the exception of the special event license, are effective for a two-year period.

Two-year licenses are renewed at the beginning of each even-numbered year, and expire at the end of each odd-numbered year, as follows:

Jan 1, 2014 – Dec 31, 2015  
Jan 1, 2016 – Dec 31, 2017  
Jan 1, 2018 – Dec 31, 2019, etc.

The fee for a license purchased after the start of an even-numbered year will be prorated in six-month increments, as follows:

Date purchased:  
Jan 1– June 30, even numbered year. ..........................$50.00  
July 1– Dec 31, even numbered year ..........................$37.50  
Jan 1– June 30, odd numbered year ..........................$25.00  
July 1– Dec 31, odd numbered year ..........................$12.50

For example, if you open your business July 20, of an even numbered year, the first six months of the license period have already elapsed. Therefore, you would pay $37.50 for a license for the remaining 18 months of the remaining two year period.
Prior to the license expiring at the end of the two year period, a renewal form will be mailed to you. If you do not receive a renewal form, you may request one by calling 720-913-9400.

**NOTES:** No fee is required for consumer use tax, occupational privilege tax, telecommunications business tax (TBT), or facilities development admissions (FDA) tax registration. The special event license fee is $5.00 for each event.

<table>
<thead>
<tr>
<th>TAX LICENSE TYPES</th>
<th>PRO-RATED FEES IF BUSINESS BEGINS</th>
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<tr>
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<td>Jan. 1 to Jun 30, even # year</td>
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<tr>
<td><strong>SALES TAX</strong></td>
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<tr>
<td><strong>SALES &amp; LODGER’S TAX</strong></td>
<td>$50.00</td>
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<tr>
<td><strong>LODGER’S TAX</strong></td>
<td>$50.00</td>
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<tr>
<td><strong>RETAILER’S USE TAX</strong></td>
<td>$50.00</td>
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BUYING OR SELLING A BUSINESS

If you are buying a business, you should:

1. Obtain a Certificate of Taxes Due. You will need the current owner’s signature in order for us to release the tax information. This is important because the new owner takes the property subject to delinquent taxes owed by the former owner. The fee is $10.00 per tax type. You may obtain a “Request for Certificate of Taxes Due” form online:
   - Go to www.denvergov.org/treasury and download the “Request for Certificate of Taxes Due” form. Submit a completed form by email or regular mail.
     - Email: Treasury.Information@denvergov.org
     - Mail: 201 W. Colfax Ave., Dept 403, Denver, CO 80202
2. Pay sales/use tax on the tangible personal property (furniture, fixtures, equipment and supplies), included in the purchase of the business. Do not pay sales/use tax on items purchased for resale.
3. Register with the Denver Treasury Division for all the required tax accounts.
4. Register with the Business Personal Property section of the Assessor’s Office.

If you are selling a business, you should:

1. Pay all taxes current through the date of the sale, including the current year’s personal property taxes.
2. Collect and remit sales tax on the purchase price of taxable tangible personal property sold in the transaction.
3. Close your account number with the Treasury Division.
   - Go to www.denvergov.org/treasury and download the “Account Change/Cancellation” form. Submit a completed form by email or regular mail.
     - Email: Treasury.Information@denvergov.org
     - Mail: 201 W. Colfax Ave., Dept 403, Denver, CO 80202
CONSTRUCTION

General Contractors and Subcontractors

The City and County of Denver imposes a 3.65% consumer use tax on all construction and building materials and supplies used on a Denver job. The use tax is due unless vendors have charged the 3.65% Denver sales tax.

Tools and equipment are subject to the 3.65% use tax on the cost or fair market value at the occasion of first use in Denver. Exceptions are:

- Automotive vehicles required by law to be registered outside Denver are exempt.
- If equipment will be used or stored in Denver for 30 consecutive days or less, a declaration completed prior to the equipment being brought into Denver may result in a smaller tax liability.

Credit is allowed for any legally imposed sales and use taxes previously paid on materials, supplies, tools and equipment to any municipal corporation (city), county and/or state, to the extent the rate does not exceed the total combined rate.

In addition to the above, it is important to note the following:

- Denver does not provide an exemption from sales or use tax for construction or building materials used on any construction project located in Denver, including government, religious or charitable.
- Denver does not collect use tax at the time a building permit is issued. Tax is paid to suppliers at the time of purchase or directly to the City of Denver on the consumer use tax return.
- Denver does not provide an exemption from sales or use tax for energy (natural gas, electricity, etc.) used in building construction.
- Denver sales or use tax applies to diesel fuel used off-highway, including that used for the operation of construction equipment.
- Contractors that manufacture materials or other items of tangible personal property that are to be incorporated into a structure are liable for use tax on the manufactured cost of these items, which, in addition to materials, includes labor and services used in the manufacturing process.
- All contractors are required to have an occupational privilege tax registration. In addition, “construction contractors” may be issued a consumer use tax account; “contractor-retailers” are issued either a sales tax license, if the business is located in Denver, or a retailer’s use tax license for business locations outside Denver. A license fee is required for both sales and retailer’s use tax licensure.
VENDING MACHINE SALES

Items sold through vending machines may include the sales tax in the sales price of the item vended. This is an exception, specifically allowed by ordinance, to the general requirement that sales tax be added to the selling price as a separate amount.

The vended price includes the Denver sales tax plus the sales tax collected by the State of Colorado. "Honor box" sales are treated the same as vending machine sales.

Non-food items sold through vending machines, such as toys, DVDs, or valet items (as often found in hotels/motels), are taxed by Denver at the general rate of 3.65% of the purchase price.

Sales of food and beverages vended through machines are taxed by Denver at the rate of 4.0% of the sales price, as are all other sales of taxable food and drink.

OBTAINING A SALES, USE, LODGER'S OR OCCUPATIONAL PRIVILEGE TAX LICENSE

The easiest way to file to complete an “Application for Denver Sales, Use, Lodger’s Tax License and/or Occupational Privilege Tax Registration” form is online through Denver’s eBiz Tax Center. Go to www.denvergov.org/ebiztax and click the Register a New Business hyperlink. You will pay any applicable license fees when you submit your application. The fees explained in the License Fees section are listed on the back of the application form.
You can obtain a hard copy of the “Application for Denver Sales, Use, Lodger’s Tax License and/or Occupational Privilege Tax Registration” form in the following ways:

- **By Mail:**
  Call Taxpayer Service at 720-913-9400 to request one be mailed to you.

- **In Person:**
  Visit our office at 201 W. Colfax Ave., Denver, CO 80202.

Pay the appropriate fee when you turn in your application form. Paper applications can be submitted in the following ways:

- **Email:** Treasury.Information@denvergov.org
- **Mail:** Treasury Division, 201 W. Colfax Ave., Dept 403, Denver, CO 80202

**NOTES:** You can contact us at 720-913-9400 for assistance in completing the form. Please allow three weeks from receipt of application for processing and mailing your license. Your license will be mailed to your location address.

**RECORD KEEPING**

You must keep records of all of your business transactions to enable you and the City and County of Denver to determine the correct amount of sales, use, and occupational privilege taxes for which your business is liable. These records must include:

- Detailed general ledgers
- Depreciation schedules
- Purchase invoices and receipts
- Sales invoices and receipts
- Sales and purchase journals
- Bank statements and cancelled checks
- Delivery documents
- Payroll records
- Copies of City and County of Denver tax returns and back-up detail supporting information reported
- All other accounting records and documents that pertain to the activities of the business

If you make nontaxable sales such as resale sales to other retailers or wholesalers, or exempt sales to tax exempt organization, obtain copies of current sales tax licenses and /or Denver letters of exemption, and maintain these documents in your customer files.

You must keep and preserve all records related to business activity for a period of four (4) years following the due date of the return or payment of the tax. These records must be available for review by the City and County of Denver.
**TAKING GOODS OUT OF INVENTORY**

If your business withdraws inventory goods that were purchased tax-free for resale and uses the goods for personal or business purposes, it is liable for consumer use tax on those items. Report the use tax on the Schedule B of the Denver Sales Tax Return or on the appropriate line of your Use Tax Return.

**BURDEN OF PROOF**

If you make a tax-exempt sale, records must be kept that sufficiently demonstrate the purchaser’s tax exemption by the City and County of Denver. The exempt status of each transaction must be determined on its own merits. You, as the retailer or vendor, bear the ultimate responsibility of proving that the purchaser is entitled to exemption from sales tax. Therefore, you should know the nature of your customer's business before allowing any form of exemption, and should have the purchaser complete an “Affidavit of Exempt Sale” which can be obtained at [www.denvergov.org/treasury](http://www.denvergov.org/treasury).
FILING FREQUENCY

Also see the Due Dates section.

The filing frequency of sales, use, and lodger’s tax returns are as follows:

SALES, USE AND LODGER'S

Monthly - filing is required if the average monthly tax liability exceeds $300. The return is due on the 20th day of the month following the taxable month.

Quarterly - filing is allowed if the monthly tax liability averages $300 or less. Due dates are April 20, July 20, October 20 and January 20.

Annual - filing is allowed if the monthly tax liability averages $15 or less. The return is due on the 20th day of January following the taxable year.

All marijuana businesses, bars, liquor stores, restaurants, caterers and street vendors are required to file monthly tax returns, regardless of sales volume.

OCCUPATIONAL PRIVILEGE TAX (OPT)

Monthly - filing is required if the business has 10 or more employees. The return is due on the last day of the month following the taxable month.

Quarterly - filing is allowed if the business has fewer than 10 employees. The return is due on the last day of the month following the taxable month. Due dates are April 30, July 31, October 31 and January 31.

Annual - advance annual filing is allowed for sole proprietors and partnerships without employees. The return is due by April 30.

PENALTIES / INTEREST FOR LATE FILINGS

If your return is filed AFTER the due date, you must pay a penalty of 15% of the tax due or $25.00, whichever is greater.

NOTE: Mailed returns MUST be postmarked on or before the due date. (Only bonafide Post Office postmarks are acceptable. Postal meter dates are not accepted as proof of timely filing.) If your return is filed after the due date, interest is due at the rate of 1% for each month the return is past due.
FILING TIPS

- For accurate and fast filing, file online using Denver’s eBiz Tax Center at www.denvergov.org/ebiztax.
- Follow the tax return instructions carefully. The instructions are included on each return.
- Report any excess tax collected on line 6 of the sales or lodger’s tax return. It is illegal for you to keep excess tax collected.
- If you have a tax credit, enter the credit amount on the following lines of the specified return:

<table>
<thead>
<tr>
<th>RETURN</th>
<th>LINE NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>12</td>
</tr>
<tr>
<td>OPT</td>
<td>6</td>
</tr>
<tr>
<td>Lodger’s Use</td>
<td>10</td>
</tr>
</tbody>
</table>

- Be sure to attach back-up documentation to support your credit. The tax return must still be filed on time to avoid penalty and interest charges.
- Send your signed and dated tax return, along with your check made payable to “Manager of Finance,” to the address on the return. Do not send cash in the mail.
- Keep a copy of your return for your records.

NO NEGATIVE RETURNS

- Entries on lines 1, 2B, and 4 of the Sales Tax Return and Lodger’s Tax Return cannot be less than zero ($0.00). However, in those instances where deductions for bad debt and/or returned goods would result in a negative entry on line 4 or tax credits exceed $3,000.00, you are advised to apply for a refund of taxes paid.
- Total deductions reported cannot exceed gross sales and services on your return.

NO TAXES DUE?

You MUST file a tax return for every period, even if no tax was collected or due. Complete the appropriate return with zero ($0.00) in all columns that apply. Failure to file will result in a late penalty of $25.00. The tax return must be signed.
BUSINESS PERSONAL PROPERTY TAXATION

GENERAL INFORMATION

The assessment process is the basis for generating property tax revenues that pay for schools, roads, fire protection, police protection, and other local services. Each year, millions of dollars in tax revenues are raised through the personal property tax, yet many taxpayers are often unaware of important personal property tax procedures and deadlines. All of the revenue generated by property taxes stays within your county. Property taxes DO NOT support any state services.

PERSONAL PROPERTY

■ Personal property is defined in 39-1-102(11) of the Colorado Revised Statutes (C.R.S.). The definition may be paraphrased as everything which is subject to ownership and which is not included in the category of real property. Personal property includes but is not limited to furniture, machinery, equipment, and other articles related to the business of a commercial or industrial operation and can include certain leasehold improvements such as shelving, signs, counters, power wiring/cabling, etc.

■ All of the laws concerning personal property taxation are set by the Colorado legislature and interpreted by the Colorado Division of Property Taxation, not by the City and County of Denver. The Assessor’s office in the City and County of Denver is simply carrying out tax procedures which have been written by the Colorado legislature. These tax laws are the same in all Colorado counties.

■ Each January, you will receive a declaration form (also called a schedule or a return) from the Assessor’s office. On this form you will declare the assets which are used by your business. Be sure to send in your completed declaration by April 15, so that the assessment placed on your assets can be based on your own information, rather than on an estimate by the Assessor which may be too high. You also have the option of filing your return online at www.denvergov.org/property and by email with an Excel attachment to assessor@denvergov.org.

■ After you submit your declaration, the Personal Property Section of the Assessor’s office will calculate a value for your assets. In June, you will be sent a Notice of Valuation which will contain your new proposed value and instructions on how you can submit a protest if you disagree with that value. Be sure to follow the protest instructions if you think the value is wrong. Most personal property value protests are approved.

■ Personal property tax bills are mailed in January for the prior year’s taxes. Per 39-10-104.5 C.R.S., you have the option to pay the tax in full, on or before April 30, or in two equal installments, with the first installment due by the last day of February and the second installment due June 15.
Whenever there is a major change in your business, such as a new address or a closure, etc., be sure to promptly notify the Personal Property Section of the Assessor's Office at 720-913-1311 or email at assessor@denvergov.org.

THE ASSESSOR'S RESPONSIBILITY

The County Assessor is responsible for valuing all property in the county, as directed by state laws. The Assessor’s goal is equalization of property values to ensure that the tax burden is distributed fairly and equitably among property owners, as defined in section 39-4.1-102(2) C.R.S.

THE BUSINESS OWNER’S RESPONSIBILITY

As the property owner and taxpayer, you have specific rights and responsibilities in the assessment process. You have the right to examine the assessor’s property records and to participate in the budget hearings held by school boards, cities and towns, and special districts that levy taxes on your property. You also have the right to protest your property’s value if you disagree with the assessor's valuation. Additionally, you have the responsibility to provide accurate information to the assessor about property you own, as defined in section 39-1-101.5 C.R.S.

THE TREASURER’S RESPONSIBILITIES

The Treasurer is responsible for collection of property tax as directed by state law. The Treasurer’s goal is the timely and efficient collection of property tax.

FILING DECLARATIONS

As stipulated at 39-5-108 C.R.S., as soon after the assessment date as may be practicable, the Assessor shall mail or deliver two copies of the personal property schedule to the place of business or to the residence of each person known or believed to own taxable personal property located in his county, or to the agent of such person. Such person or his agent shall list in such schedule all taxable personal property owned by him, or in his possession, or under his control located in said county on the assessment date, attaching such exhibits or statements thereto as may be necessary, and shall sign and return the original copy thereof to the assessor no later than the April 15 next following.

A sample personal property declaration schedule is included at the back of this booklet. The declaration schedule and filing instructions can also be obtained from the City and County of
Denver Assessor's website along with other important property assessment information and forms. The website address is [www.denvergov.org/assessor](http://www.denvergov.org/assessor).

**LEASED, LOANED, OR RENTED PERSONAL PROPERTY**

As stated in 39-1-101.5 C.R.S., it is the responsibility of the owner of business personal property to provide accurate information about property they own. The owner or title holder of leased, loaned or rented personal property has the responsibility to accurately report that property to the assessor, including property which may be under a capital lease contract (or similar financing agreement). Additionally, the lessee of business personal property should report leased, loaned or rented property in section H of the declaration schedule.

**DECLARATION FILING OPTIONS**

Denver businesses may file their personal property declarations in the following ways:

- **Online:**
  Go to [www.denvergov.org/efile](http://www.denvergov.org/efile)
  
  **Note:** automated filing meets the legal filing requirement and ensures greater accuracy because your data is loaded directly into our valuation software, reducing the chance of errors or omissions.

- **By Mail:**
  Denver County Assessor – Personal Property  
  201 W. Colfax Ave., Dept 403  
  Denver, CO 80202

- **By Email - Using an Email Attachment:**
  1. Create or generate your asset data spreadsheet (using Excel is the most common) listing the following for each asset:
     - acquisition date
     - cost
     - brief description of the property
  2. Attach your asset data spreadsheet to an email
  3. Send your email to [assessor@denvergov.org](mailto:assessor@denvergov.org)

**IMPORTANT NOTES:**

- Filing deadline is April 15
- If you elect to file online or by email then **DO NOT** file a paper declaration. If you do your assessment may be too high! File by only one of the methods listed above.
A MESSAGE TO SMALL BUSINESS OWNERS

If your business is a small business in Denver County you may be exempt from business personal property tax, in accordance with 39-3-119.5 Colorado Revised Statutes (C.R.S.). You are not required to file a personal property declaration if the total actual value (market value) of your personal property is under a specific threshold (go to the Assessor’s website at www.denvergov.org/assessor to obtain the current threshold).

However, if your business is new to Denver County, and you have never filed a declaration schedule, to ensure that the exemption (if applicable) is properly recorded for your business, please provide a complete listing of all machinery, equipment, and other personal property at your business location. This listing will help to ensure that the Assessor’s office will properly set up your business as exempt if you have indicated that the total actual value (market value) of your business property is under the threshold. If you have questions regarding the actual value of your property, please call (720) 913-1311.

Please note, if you file a personal property declaration and, based on the information you submit, it is determined that the actual value of your property is under the threshold you will automatically be exempted from business personal property tax.

EXEMPTIONS FROM ASSESSMENT

Organizations that have non-profit status for federal (Internal Revenue Service) purposes are not automatically exempt from local personal property assessments. To obtain such exempt status, organizations that are charitable, educational, or religious in nature, must apply to the State Division of Property Taxation. Exemption applications can be obtained by calling the Division of Property Taxation at (303) 866-2371.

Other exemptions include but are not limited to inventory, intangible assets (such as software), and consumable supplies having a life of one year or less. Additional information on exemptions can be found in the Assessor’s Reference Library Volume 5.

To view the Assessor’s Reference Library, please click here.

PERSONAL PROPERTY ASSESSMENT CALENDAR

▶ January 1, 12 Noon: Assessment date for all taxable property.
▶ As soon after January 1 as possible: Assessor mails two Personal Property Declaration Schedules to each taxpayer.
▶ Not later than April 15 Taxpayers must return Personal Property Declaration Schedules to Assessor.
▶ Subsequent to April 15: Assessor determines personal property values.
▶ By June 15: Assessor sends property values and protest instructions.
June 30: Taxpayer deadline for mailing protest of values.

July 5: Taxpayer deadline for in-person/walk-in protest of values.

By July 10 in even years and August 31 in odd years: Assessor must mail Notices of Determination of protests.

By July 20 in even years and September 15 in odd years: Taxpayer may appeal Assessor’s determination to County Board of Equalization.

In January of the following year, personal property tax bills are mailed.

If you have Business Personal Property assessment questions that are not covered in this booklet, you may obtain assistance by telephone, through the mail, in person or online.

- **By Phone:**
  720-913-1311

- **By Mail or in Person:**
  Denver Assessment Division Business Personal Property
  201 W. Colfax Ave., Dept 406
  Denver, CO 80202

- **By E-mail:**
  assessor@denvergov.org

- **Online at the Denver Assessor’s Website:**
  www.denvergov.org/assessor

- **Online Colorado Division of Property Taxation Website:**
  www.dola.state.co.us/propertytax

**PAYMENT AND COLLECTION OF PERSONAL PROPERTY TAX**

Bills for personal property tax are mailed in January, with the following payment options:

1) Pay the tax in full by April 30, or
2) Pay in halves - first half is due the last day of February, and the second half is due June 15.

**NOTE:** Personal property taxes are paid one year in arrears.

If the tax is not paid on time, then state law directs that delinquent interest will be charged (at the rate of 1% per month) on the unpaid tax amount.

Collection of delinquent personal property tax will occur shortly after the due date(s) have passed without full payment. If the taxes and delinquent interest remain unpaid by the end of August, then state law directs that the delinquency be advertised in September in a
newspaper published within the county. As a final step in the collection process, if full payment is not received by September 30, then the personal property is subject to seizure and sale beginning October 1.

**REAL PROPERTY TAX**

Questions regarding commercial or industrial real estate tax should be directed to 720-913-1311 or visit the Assessor’s website at [www.denvergov.org/assessor](http://www.denvergov.org/assessor).

For information regarding the collection of real property tax contact the Treasury Division at 720-913-9300 or visit the Treasurer’s website at [www.denvergov.org/treasury](http://www.denvergov.org/treasury).
DUE DATES

SALES TAX, LODGER’S TAX, USE TAX

Monthly Returns:
Due the 20th day of the month following the reporting month. For example, a January return is due February 20.

Quarterly Returns:
January – March……………….due April 20
April – June………………….due July 20
July – September…………….due October 20
October – December………..due January 20

Annual Returns:
Due January 20

OCCUPATIONAL PRIVILEGE TAX

Monthly Returns:
Due the last day of the month following the reporting period. For example, a February return is due March 31.

Quarterly Returns:
January – March……………….due April 30
April – June………………….due July 31
July – September…………….due October 31
October – December………..due January 31

Annual Returns:
The advance annual filing option requires payment for the calendar year in advance. For example, the calendar year 2015 is due April 30, 2015 and is available only to businesses without employees.
FACILITIES DEVELOPMENT ADMISSION (FDA) TAX
Due the 15th day of the month following the month of the sale.

TELECOMMUNICATIONS BUSINESS TAX
Due the 20th day of the month following the month for which the tax is levied.

PERSONAL PROPERTY TAX
- February 28 (February 29 in leap year): First half tax due (if paid in halves)
- April 15: Taxpayers must return Personal Property Declaration Schedules to Assessor
- April 30: Full tax amount due (if not paid in halves)
- June 15: Second half tax due (if paid in halves)
- June 30: Taxpayer deadline for mailing protest of values
- July 5: Taxpayer deadline for in-person/walk-in protest of values
- July 20: Taxpayer may appeal Assessor’s determination to County Board of Equalization

REAL PROPERTY TAX
- February 28 (February 29 in leap year): First half of taxes due (if paid in halves);
  Maintenance District fees due in full
- April 30: Full tax amount due (if not paid in halves)
- June 15: Second half of taxes due (if paid in halves)
WHERE TO GET HELP

The following contacts can provide assistance and answer any questions that you and your company might have:

City and County of Denver:
City and County of Denver Information Desk ...........................................311

Business Assistance Center .................................................................720-913-1715
Treasury Division (all City of Denver tax issues) ....................................720-913-9400
Assessor .................................................................720-913-4067
Excise and License .................................................................720-865-2760
Zoning .................................................................720-865-3000
Office of Economic Development ........................................720-913-1999

Division of Workforce Development
Division of Business Development
Division of Contract Compliance
Division of Housing and Neighborhood Development

Building Department Quick Permits
Permits and Regulatory Issues .............................................................720-865-2792
Building Department Assistance Desk ...........................................720-865-2700

eBiz Tax Center Hotline .................................................................720-913-9309

State of Colorado:
Colorado Department of Revenue ..................................................303-238-7378
Colorado Secretary of State ..............................................................303-894-2200
Colorado Department of Regulatory Agencies ..................................303-894-7855
Colorado Division of Property Taxation .............................................303-866-2371
Colorado Small Business Hotline ....................................................303-592-5920

Federal:
U.S. Internal Revenue Service ....................................................1-800-829-1040
or .................................................................1-800-829-3676
**Important Information:** The City and County of Denver is now offering online filing for Sales, Use, Lodger's, Occupational Privilege, Facilities Development Admissions and Telecommunications Business Tax. For more information or to register online, visit www.DenverGov.org/eBzTax.

All entries on this sales tax return must be rounded to the nearest dollar. You will still collect and keep track of exact amounts of sales tax. Books, records, and statements or invoices to buyers must reflect actual tax amounts. It is only when you fill out this return that you will round the numbers you are reporting. Round amounts under 50 cents down to 0 (zero) cents. Increase amounts from 50 to 99 cents to the next dollar.

If you need further assistance or have any questions on how to fill out this return, please contact the City of Denver Taxpayer Service at (720) 913-9400 or please visit our website at www.denvergov.org/treasury.

**INSTRUCTIONS - SCHEDULE A - SALES TAX**

Sales Tax is imposed on the purchase price paid or charged on retail sales, leases, or rentals of tangible personal property, and on certain services. Taxable services include, but are not limited to, the sale or furnishing of telephone and certain telecommunications services, electricity, steam and natural gas for energy producing purposes, information, and entertainment services. Sales tax returns and payment are due on the 30th of the month following the taxable period.

<table>
<thead>
<tr>
<th>Line 1</th>
<th>Enter total receipts from all sales and services both taxable and non-taxable.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 2A</td>
<td>Enter bad debts collected during the period which were previously deducted on Line 3D in prior periods.</td>
</tr>
<tr>
<td>Line 2B</td>
<td>Enter the total of Lines 1 and 2A.</td>
</tr>
<tr>
<td>Line 3A</td>
<td>Enter receipts from non-taxable services or labor.</td>
</tr>
<tr>
<td>Line 3B</td>
<td>Enter sales to other licensed dealers for resale.</td>
</tr>
<tr>
<td>Line 3C</td>
<td>Enter sales of goods shipped or delivered outside of Denver to a non-resident. Note: Delivery must have been made by company vehicle, common carrier, or by mail.</td>
</tr>
<tr>
<td>Line 3D</td>
<td>Enter unsecured bad debts from open accounts written off during the period. Enter only those bad debts upon which Denver tax was previously remitted. Note: Bad debts are not deductible if returns are filed on a cash basis, or, if the seller retains title to the merchandise as collateral.</td>
</tr>
<tr>
<td>Line 3E</td>
<td>Enter the amount allowed customers for trade-ins during the period. Note: This deduction is allowed only if the exchanged property will be resold at retail by the taxpayer.</td>
</tr>
<tr>
<td>Line 3F</td>
<td>Enter receipts from sales of gasoline and cigarettes.</td>
</tr>
<tr>
<td>Line 3G</td>
<td>Enter receipts from sales to religious, charitable or governmental organizations which are exempt from Denver tax.</td>
</tr>
<tr>
<td>Line 3H</td>
<td>Enter the sales amount of any goods resold during the period on which Denver tax was previously remitted.</td>
</tr>
<tr>
<td>Line 3I</td>
<td>Enter receipts from sales of prescription medicines.</td>
</tr>
<tr>
<td>Line 3J</td>
<td>Enter receipts from sales of exempt grocery foods.</td>
</tr>
<tr>
<td>Line 3K</td>
<td>Denver sales tax is due on the amount of GALLONS of Aviation/Railway fuel sold, not the dollar amount. Enter the position of Line 1 that represents the gross sales amount of Aviation/Railway fuel on Line 3K. Then enter the gallons of Aviation/Railway fuel sold on the SA.</td>
</tr>
<tr>
<td>Line 3L</td>
<td>Enter other deductions.</td>
</tr>
</tbody>
</table>

**INSTRUCTIONS - SCHEDULE B - CITY USE TAX**

Consumer Use Tax is imposed upon the privilege of using, storing, distributing or otherwise consuming tangible personal property or taxable services purchased, rented or leased, unless specifically exempt, when Denver's sales tax has not been paid on that purchase. If goods have been purchased tax free, such as supplies, fixtures, furniture, equipment, etc., for personal or business use of consumption, the applicable tax is due thereon. This would also include any goods drawn from inventory for personal or business use.

| Line 1 | Enter the number of gallons for Aviation/Railway fuel purchased and multiply by 4.4% cents per gallon. |
| Line 2 | Enter the total purchases of short-term (30 days or less) automotive vehicle rentals and multiply by 7.25%. |
| Line 3 | Enter the total of purchases of taxable food and beverage and multiply by 4.0%. |
| Line 5 | Enter any incremental tax due. |
| Line 6 | Enter any incremental tax due. If tax was properly paid to another jurisdiction at a tax rate less than Denver's combined rate (7.65% non-food, 8.9% food), incremental tax due for the difference between the tax charged and Denver's combined rate. |

**INSTRUCTIONS - ADDRESS CHANGE**

Please fill out the Address Change Form if your business address or location has changed. If the status of your business has changed, please complete the Account Change or Closure Request Form located at our website: www.denvergov.org/treasury.

**YOU MUST SIGN YOUR RETURN**
EXAMPLE CONSUMER’S USE TAX RETURN

Denver Use Tax Return Monthly

Business Name: ABC Company
Account Number: 999999-020000
Phone Number: 720-913-9400

Primary Business Location:
201 W. Colfax Ave, Denver, CO 80202
Period End Date: 1/31/2015

Consumer use tax is imposed upon the privilege of using, storing, distributing or otherwise consuming tangible personal property or taxable services purchased, rented or leased, unless specifically exempt, when Denver’s Sales Tax has not been paid on that purchase. If goods have been purchased tax free, such as supplies, fixtures, furniture, equipment, etc., for personal or business use or consumption, the applicable tax is due thereon. This would also include any goods drawn from inventory for personal or business use.

** Line 1: Enter the number of gallons of Aviation / Rail Fuel purchased and multiply by 4 cents per gallon.
** Line 2: Enter the total purchases of short-term (30 days or less) automotive vehicle rentals and multiply by 7.25%.
** Line 3: Enter the total purchases of taxable food and beverage and multiply by 4.00%.
** Line 4: Enter the total of all other purchases and multiply by 3.65%.
** Line 5: Enter any incremental tax due. If tax was properly paid to another jurisdiction at a rate less than Denver’s combined rate (7.55% non-food, 8.0% food), incremental tax due is the difference between the tax charged and Denver’s combined rate. No credit is given for tax rates in excess of the Denver combined rate. See Tax Guide Topic “Reduction Allowed for Previously Paid Sales or Use Taxes” for more detailed information.

Line 6: Total Lines 1 thru 5, this is the tax due.

Line 7A: If the return is filed after the due date, 15% of Line 6 or $25.00, whichever is greater.

Line 7B: If the return is filed after the due date, 1% of Line 6 for each month or part of a month late.

Line 9: Add Lines 6, 7A, and 7B. This is the total tax, penalty, and interest due.

Line 10: Subtract Line 9 (if applicable) from Line 8. This is the total due and payable. Include a check or money order payable to MANAGER OF FINANCE.

RETURN LOWER PORTION - DETACH HERE

DENVER USE TAX RETURN

Account Number: 999999-020000
Tax Type: Use Tax
Due Date: 2/20/2015
Period End: 1/31/2015
Media #: 000000000007

NAME: ABC Company
PRIMARY BUSINESS LOCATION: 201 W. Colfax Ave, Denver, CO 80202
PHONE NUMBER: 720-913-9400

I hereby certify, under penalty of perjury, that the statements made herein are to the best of my knowledge true and correct.

Signature (Required):
Owner:
Date: 2/16/2015

1. Gallons of Aviation / Rail Fuel Purchased -
2. Short Term Vehicle Rentals or Purchases -
3. Purchases of Taxable Food and Beverage -
4. Other Taxable Purchases -
5. Add Incremental Tax Due (See Instructions above) -
6. Total Tax Due: (Total of Lines 1 thru 5) -
7. Late Filing - if return is filed after due date:
   A. Penalty: The greater of 15% of Line 6 or $25.00
   B. Interest: 1% of Line 6 for each month that the return is late
8. Tax, Penalty, and Interest Due (add Lines 6, 7A and 7B) -
9. Credit (Documentation MUST be attached) -
10. Total Due and Payable: Include a check or money order made payable to MANAGER OF FINANCE.
EXAMPLE LODGER'S TAX RETURN

Denver Lodger's Tax Return Monthly
City and County of Denver
Department of Finance, Treasury Division
P.O. Box 66980
Dallas, TX 75226-0860
www.DenverGov.org/BizTax

Business Name
ABC Company

Account Number
299999-040000

Phone Number
720-913-9400

Primary Business Location
201 W. Colfax Ave, Denver, CO 80202

Period End Date
1/31/2015

** You must file a return even if you have determined that no tax is due. **

IMPORTANT INFORMATION IS ON THE BACK

** All entries on this Lodger's tax return must be rounded to the nearest dollar. You will still collect and keep track of exact amounts of sales tax. Books, records, and statements or invoices to buyers must reflect actual tax amounts. It is only when you fill out the return that you will round the numbers you are reporting. Round amounts under 50 cents down to 0 (zero) cents. Increase amounts from 50 to 99 cents to the next dollar. **

Line 1
Enter gross receipts from all activities for the period. Do not include Lodger's Tax collected.

Line 2a
Enter collections during the period of bad debts which were deducted on Line 3d in a prior period.

Line 3a
Enter the receipts from non-taxable service or labor. Examples include laundry charges, parking charges, club fees, etc.

Line 3b
Enter direct sales to Federal, State, or Local Governmental departments or agencies, and exempt charitable and religious organizations. Direct sales are those which are paid directly by the exempt organization from its own funds and not by the individual on a reimbursement basis.

Note: This includes any bona fide agencies of Federal, State or Local Government, known Churches or Synagogues, and those other charitable organizations which have been specifically exempted by law from the Denver Department of Finance, Treasury Division. A copy of that letter should be retained in your files to substantiate the exemption. A letter or notice issued by the State of Colorado, or any other state, is insufficient to allow a charitable exemption.

Line 3c
Enter sales to lodgers who have entered into a written binding agreement for a period of residency of 30 days or more.

Line 3d
Enter bad debts from uncollectible accounts for lodging written off during the period which was previously remitted to the City.

Line 3e
Enter any deductions which you are claiming with a complete description and attached related documentation.

Line 4
Enter the difference between Line 2b and 3f.

Line 5
Multiply Line 4 by 10.75% and enter the result here.

Line 6
If the amount of Lodger's Tax collected during the period exceeds the amount on Line 8, enter the excess amount on Line 6.

Line 7
If the return is filed or paid after the due date, enter 15% of Line 7 or $25.00, whichever is greater.

Line 8A
If the return is filed or paid after the due date, enter 1% of Line 7 for each month or part of a month late.

Line 9
Enter the totals of Lines 7, 8a and 8b.

Line 10
Enter any credits claimed for the period. You must include an explanation and attach appropriate documentation.

Line 11
Enter the difference between Lines 9 and 10. Include with your return a check or money order payable to MANAGER OF FINANCE.

RETURN LOWER PORTION - DETACH HERE

DENVER LODGER'S TAX RETURN

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Tax Type</th>
<th>Period End Date</th>
<th>Line 1</th>
<th>Line 2a</th>
<th>Line 3a</th>
<th>Line 3b</th>
<th>Line 3c</th>
<th>Line 3d</th>
<th>Line 4</th>
<th>Line 5</th>
<th>Line 6</th>
<th>Line 7</th>
<th>Line 8A</th>
<th>Line 9</th>
<th>Line 10</th>
<th>Line 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>299999-040000</td>
<td>Lodger's Tax</td>
<td>1/31/2015</td>
<td>10,956</td>
<td>00</td>
<td>00</td>
<td>10,956</td>
<td>00</td>
<td>00</td>
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<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

Date
2/16/2015

Signature (Required):

Title:

Note: I hereby certify, under penalty of perjury, that all statements made herein are to the best of my knowledge true and correct.

City and County of Denver
Department of Finance, Treasury Division
P.O. Box 66980
Dallas, TX 75226-0860
www.DenverGov.org/BizTax
EXAMPLE OCCUPATIONAL PRIVILEGE TAX RETURN

Denver Occupational Privilege Tax Return
Monthly

City and County of Denver
Department of Finance, Treasury Division
P.O. Box 60290
Dallas, TX 75226-0290
www.DenverGov.com/tax

Business Name
ABC Company
Account Number
299999-030000
Phone Number
720-913-9400

Primary Business Location
201 W. Colfax Ave, Denver, CO 80202
Period End Date
1/31/2015

You must file a return even if you have determined no tax is due. Important information is on the back.

If the number of employees for which the business is liable (Line 2) is different from the number of employees from whom the tax was withheld (Line 3) or if no tax is due, you must attach an explanation.

I. BUSINESS OCCUPATIONAL PRIVILEGE TAX

Line 1. Enter the number of self-employed individuals, owners, partners or managers. Multiply this number by $4.00 and enter the total.

NOTE: This line is for self-employed proprietors, partners, or managers of the business. There is no minimum level of monthly earnings required for self-employed proprietors, partners, or managers to be liable.

NOTE: All businesses located in Denver or performing work in Denver, regardless of the length or duration, are required to pay the minimum $4.00 Business Occupational Privilege Tax (OPT) for each month even when there are no taxable employees.

Line 2. Enter the number of employees for which the business is liable. Multiply this number by $4.00 and enter the total.

Employer liable employees are those who worked all or part of their time in Denver and received gross compensation of at least $500 for the month or service performed in Denver. Include all qualifying employees, even if some have another employer that is withholding this tax. The business is still liable for the business portion if the compensation was $500 or more. In the case of corporations for purposes of this tax, everyone, including all corporate officers, is considered an employee.

Line 3. Enter the number of employees liable for this tax. Multiply this number by $5.75 and enter the total.

This line is for all employees who received gross compensation of $500 or more for the month or service performed in Denver. Corporations under the Business OPT ordinance are considered to only have employees, not owners. Therefore all corporate officers meeting the earnings requirement in Denver, should be included here. If any employee has another employer who is withholding this tax, Form TD-269 must be furnished to the secondary employer verifying the primary employer is withholding the tax.

Line 4. Total Tax: Add the tax totals from Lines 1, 2, and 3. Enter that amount here.

5a. If the return is filed after the due date, enter 15% of Line 4, or $25.00, whichever is greater.

5b. If the return is filed after the due date and before the due date, enter 1% of Line 4 for each month or part of a month past due.

6. If you have an approved credit enter the amount here. Documentation MUST be attached.

7. Add Line 4, Line 5a, Line 5b, deduct Line 6 if applicable, enter the total. This is the total amount owed. Include a check or money order made payable to Manager of Finance.

DENVER OCCUPATIONAL PRIVILEGE TAX RETURN

ACCOUNT NUMBER
299999-030000
Period End
1/31/2015
2/28/2015

SIGNATURE
Owner
Date
2/16/2015

BARRIER OCCUPATIONAL PRIVILEGE TAX

Line 1. Enter the number of liable self-employed individuals, owners, partners or managers for this period.

Total

Line 2. Enter the number of employees the business is liable for this period.

Total

Line 3. Enter the number of liable employees for this period.

Total

EMPLOYER OCCUPATIONAL PRIVILEGE TAX

Line 1. Enter the number of liable self-employed individuals, owners, partners or managers for this period.

Total

Line 2. Enter the number of employees the business is liable for this period.

Total

Line 3. Enter the number of liable employees for this period.

Total

4. Total Tax: Add Lines 1, 2, and 3. Enter that amount here.

5a. Late Filed - return is filed after the due date - Add:

$25.00

5b. Interest: 1% of Line 4 for each month that the return is late.

6. Credit: If you have an approved credit enter that amount here (Documentation MUST be attached).

7. TOTAL DUE AND PAYABLE: Add Lines 5a, 5b, and deduct Line 6 (if applicable). This is the total due. Include a check or money order made payable to MANAGER OF FINANCE.

224 25
DENVER SALES TAX
SPECIAL EVENT APPLICATION / REGISTRATION

City and County of Denver
201 W. Colfax Ave, Dept 1009
Denver, CO 80202
(720)913-9446

FOR OFFICE USE ONLY

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Show End Date</th>
<th>Tax Revenue Agent</th>
<th>License Fee</th>
</tr>
</thead>
</table>

PLEASE PROVIDE THE FOLLOWING

Trade Name/ Vendor Name: ABC Co

Address: 201 W. Colfax Ave

City: Denver
State: CO
Zip: 80202

Email: john.doe@email.com

1. NAME OF EVENT ATTENDING: National Western Stock Show

2. LOCATION OF EVENT: National Western Complex

3. DATE(S) OF EVENT: 1/8/15 thru 1/25/15

4. HOME ADDRESS: (If different from mailing)

5. OWNER’S NAME: John Doe

6. TELEPHONE NUMBER-BUSINESS: 720-913-9400

7. HOME:

8. DO YOU NOW OR HAVE YOU EVER HAD AN ACTIVE DENVER RETAIL SALES TAX ACCOUNT? [ ] No [ ] Yes

Account Number: 299999-010000

9. NATURE OF BUSINESS: (Specify type of product sold or type of services rendered – be specific as to what you do. If no retail sales, please indicate.)

   Clothing, shoes and accessories; snacks and candies

GENERAL INFORMATION:
A tax license assigns you the right and the obligation to collect taxes for the City of Denver. Taxes collected for the City of Denver are monies held in trust by you. It is your responsibility to adequately account for and remit these funds.

A TAX RETURN is required to be filed after the event. The due date is the 20th of the month following the event. If not remitted by the due date, there is a penalty of 15% of the tax amount, or $25.00, whichever is greater, plus interest of 1% per month.
A TAX LICENSE IS NOT a license to do business.

SALES TAX:
A SALES TAX LICENSE is required if you are making retail sales. The license authorizes collection of sales tax along with any use tax owed. The license fee is $5.00 per special event.

I hereby certify under penalty that the statements made herein are to the best of my knowledge true, correct and complete.

Signature of Applicant
Title: [ ] Owner

Date: 2/16/2015
# CITY AND COUNTY OF DENVER - SPECIAL EVENT TAX RETURN

**INSTRUCTIONS:** A RETURN MUST BE FILED EVEN IF NO TAX IS DUE.
FOR ASSISTANCE: WWW.DEN/ERGOV/ORG/TREASURY OR 720-913-9446

**SECTION A - TAXPAYER INFORMATION:** ALL FIELDS MUST BE COMPLETED.
ENTER YOUR COMPLETE INFORMATION INCLUDING THE EVENT NAME AND EVENT ENDING DATE.
ENTER TRADE NAME OF BUSINESS, OWNER NAME, FULL ADDRESS, AND CONTACT PHONE NUMBERS.
PROVIDE YOUR DENVER SALES TAX ACCOUNT NUMBER (IF KNOWN) TO EXPEDITE YOUR RETURN.
PROVIDE YOUR EMAIL ADDRESS FOR CONTACT PURPOSES.

**SECTION B - CALCULATION OF TAXES DUE:** ROUND ALL AMOUNTS TO THE NEAREST DOLLAR.

<table>
<thead>
<tr>
<th>LINE</th>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
<th>RATE (%)</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>TOTAL RETAIL SALES OTHER THAN TAXABLE FOOD AND BEVERAGES</td>
<td>5,872.00</td>
<td>3.65%</td>
<td>214.00</td>
</tr>
<tr>
<td>2.</td>
<td>TAXABLE FOOD AND BEVERAGE SALES</td>
<td>3,659.00</td>
<td>4.00%</td>
<td>146.00</td>
</tr>
<tr>
<td>3.</td>
<td>TOTAL TAX DUE</td>
<td></td>
<td></td>
<td>360.00</td>
</tr>
<tr>
<td>4.</td>
<td>LATE FILING PENALTY: ADD 1% OF LINE 3, OR $25.00, WHICHEVER IS GREATER</td>
<td></td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>5.</td>
<td>INTEREST: ADD 1% OF LINE 3 FOR EACH MONTH OR PARTIAL MONTH RETURN IS LATE</td>
<td></td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>6.</td>
<td>LICENSE FEE: ADD $5.00 IF YOU DID NOT PREVIOUSLY REMIT</td>
<td></td>
<td></td>
<td>5.00</td>
</tr>
<tr>
<td>7.</td>
<td>TOTAL DUE AND PAYABLE: MAKE CHECK PAYABLE TO THE MANAGER OF FINANCE</td>
<td>365.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**SECTION C - SIGN AND DATE YOUR RETURN**

<table>
<thead>
<tr>
<th>EVENT NAME</th>
<th>MEDIA #</th>
<th>TRA #</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Western Stock Show</td>
<td>00000000001</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TRADE NAME OF BUSINESS</th>
<th>OWNER NAME</th>
<th>ADDRESS</th>
<th>CITY, STATE, ZIP</th>
<th>CONTACT PHONE</th>
<th>DENVER SALES TAX ACCOUNT NUMBER</th>
<th>EMAIL</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABC Co</td>
<td>John Doe</td>
<td>201 W. Colfax Ave</td>
<td>Denver, CO 80202</td>
<td>720-913-9400</td>
<td>2999999-010000</td>
<td><a href="mailto:john.doe@email.com">john.doe@email.com</a></td>
</tr>
</tbody>
</table>

RETURN MUST BE FILED WITH PAYMENT BY THE 25TH OF THE MONTH FOLLOWING THE SPECIAL EVENT.

PLEASE MAKE CHECK PAYABLE TO "MANAGER OF FINANCE".
MAIL COMPLETED RETURN TO:
CITY AND COUNTY OF DENVER
201W. COLFAX AVENUE, DEPT. 1099, MC 405
DENVER, CO 80202

DATE: 2/16/2015
EXAMPLE TELECOMMUNICATIONS BUSINESS TAX RETURN

**Denver Telecommunications Business Tax Return Monthly**

Business Name: ABC Company
Account Number: 200000-060000
Phone Number: 720-913-9400

Primary Business Location: 201 W Colfax Ave, Denver, CO 80202
Period End Date: 1/31/2015

All Telecommunications Businesses providing local exchange service to Denver customers must pay $1.12 per month for each account within the City and County of Denver as of the first day of the month being reported.

An account is defined as a periodically rendered statement to a customer, listing charges and credits, if any.

**RETURNLOWERPORTION-DETACHHERE**

**DENVER TELECOMMUNICATIONS BUSINESS TAX RETURN**

<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>TAX TYPE</th>
<th>PERIOD END</th>
<th>DUE DATE</th>
<th>MEDIA #</th>
</tr>
</thead>
<tbody>
<tr>
<td>200000-060000</td>
<td>Telecommunications Business Tax</td>
<td>1/15/2015</td>
<td>2/20/2015</td>
<td>000000000003</td>
</tr>
</tbody>
</table>

NAME: ABC Company
PRIMARY BUSINESS: 201 W Colfax Ave, Denver, CO 80202
LOCATION/PHONE NUMBER: 720-913-9400

I hereby certify, under penalty of perjury, that the statements made herein are to the best of my knowledge true and correct.

Signature (Required): [Signature]
Date: 2/16/2015

1. Number of Accounts within the City and County of Denver
   32,712

2. Multiply Line 1 by $1.12
   36,637

3. Late Filing
   a. Penalty: The greater of 15% of line 2 or $25.00.
   b. Interest: 1% of line 2 for each month that the return is late.

4. TOTAL DUE AND PAYABLE: Add Lines 2, 3a, and 3b. Include a check or money order made payable to MANAGER OF FINANCE
   36,637

000000000003000000000007
# EXAMPLE FACILITIES DEVELOPMENT ADMISSIONS TAX RETURN

![Image of a tax return form]

## DENVER FACILITIES DEVELOPMENT ADMISSIONS TAX RETURN

City & County of Denver - Department of Finance  
Treasury Division  
P.O. Box 660800 Dallas, TX 75266-0800

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Period End</th>
<th>Due Date</th>
<th>Media #</th>
</tr>
</thead>
<tbody>
<tr>
<td>FDA</td>
<td>1/31/2015</td>
<td>2/19/2015</td>
<td>000000000002</td>
</tr>
</tbody>
</table>

**VENUE:** PLEASE FILL IN THE PERIOD END DATE (this is the month of sale for which you are reporting, i.e. the month the event took place).  
PLEASE FILL IN THE DUE DATE (the due date is the 15th of the month following the month of sale).

### REGISTRATION INFORMATION

<table>
<thead>
<tr>
<th>Business Information</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade Name: ABC Co</td>
<td>Name: John Doe</td>
</tr>
<tr>
<td>Legal Name: ABC Company LLC</td>
<td>Title: Owner</td>
</tr>
<tr>
<td>FEIN#: 123456789</td>
<td>Telephone #: 720-913-9400</td>
</tr>
<tr>
<td>Address: 201 W Colfax Ave, Denver, CO 80202</td>
<td>Address: same as business</td>
</tr>
</tbody>
</table>

### EVENT INFORMATION

<table>
<thead>
<tr>
<th>Name of Event: National Western Stock Show</th>
<th>Event Held At: National Western Complex</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date(s) of Event: 1/10/2015 thru 1/25/2015</td>
<td>Name of Venue Where the Event was Held</td>
</tr>
</tbody>
</table>

### TAX CALCULATION

Please round all calculations to the nearest whole dollar (.49 or less round down, .50 or greater round up)

<table>
<thead>
<tr>
<th>Calculation</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>A: Total Gross Receipts</td>
<td>954,816</td>
</tr>
<tr>
<td>B: Total Tax Due</td>
<td>88,807</td>
</tr>
<tr>
<td>C: Late Filing Penalty (The greater of 16% of Line B or $25)</td>
<td>88,807</td>
</tr>
<tr>
<td>D: Late Filing Interest (1% of Line B for each month the return is late)</td>
<td></td>
</tr>
<tr>
<td>E: Total Due and Payable</td>
<td>88,807</td>
</tr>
</tbody>
</table>

**PLEASE NOTE:** THIS IS A SIMPLIFIED RETURN FOR REMITTANCE PURPOSES. YOU MUST MAINTAIN FULL DETAIL RECORDS (FOR UP TO 5 YEARS) TO SUBSTANTIATE THIS RETURN (THIS INCLUDES DETAILED SALES INFORMATION, INCLUDING NUMBER OF TICKETS SOLD AT EACH TICKET PRICE). THESE RECORDS MUST BE MADE AVAILABLE TO THE CITY AND COUNTY OF DENVER UPON REQUEST.

### Line Instructions

- **Line A:** Fill in your total gross receipts for the event (includes FDA tax) round as instructed above.
- **Line B:** Your tax is calculated using the following formula: (gross receipts / $1.10) x .10
- **Line C:** If your return and payment are not postmarked by the 15th of the month following the Date of the Sale multiply Line B by 15%. If this amount is greater than $25 (enter that amount), if it is equal to or less than $25, then enter $25.
- **Line D:** If your return and payment are not postmarked by the 15th of the month following the Date of the Sale multiply Line B by 1% for every month past due (any portion of a month counts as a whole month).
- **Line E:** Add lines B, C, and D: this is the total due and payable. Make your check payable to: MANAGER OF FINANCE

**Remit your check and this return to the address on the top of the form.**

**Signature:** John Doe  
**Date:** 2/6/2015  
**Title:** Owner  
**Telephone #:** 720-913-9400
# EXAMPLE BUSINESS PERSONAL PROPERTY TAX DECLARATION

![Image of document page]

**State of Colorado**  
**PERSONAL PROPERTY DECLARATION SCHEDULE**  
**CONFIDENTIAL DATA**

**RETURN TO COUNTY ASSESSOR**

<table>
<thead>
<tr>
<th>Code</th>
<th>T.A. Code</th>
<th>SCHEDULE/ACCT. NO.</th>
<th>Assessment Date</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>123 456 789</td>
<td>January 1, 2015</td>
<td>April 15, 2015</td>
</tr>
</tbody>
</table>

**A. NAME AND MAILING ADDRESS (INDICATE ANY CHANGES OR CORRECTIONS)**

**ABC Company**, 201 W. Colfax Ave, Denver, CO 80202

**BUSINESS NAME AND PHYSICAL LOCATION OF THE PERSONAL PROPERTY AS OF JANUARY 1, 2015**

200 E. Colfax Ave, Denver, CO 80202

**B. BUSINESS: Start-Up Date (at this location)**

January 1, 2000  

14,000 square footage the business occupies

**Product or Service Provided**

Full-service hotel and restaurant

**C. BUSINESS STATUS:**

- [ ] NOT CURRENT BUSINESS OWNER. If you are not the current business owner, check here and provide the name and address of the new owner:

  - [ ] NEW BUSINESS/ORGANIZATION: You must give a complete itemized listing of all personal property. Use the first part of Section D and attach separate sheet(s) if needed. The assessor may select your business for an audit whether or not you file a declaration schedule.

  - [ ] EXISTING BUSINESS/ORGANIZATION: Indicate any additions and/or deletions from the listing in Section D.

  - [ ] NEW OWNER OF PREVIOUSLY EXISTING BUSINESS/ORGANIZATION: You must give a complete itemized listing of all personal property acquired in a business purchase. Include additions made prior to Jan. 1 since that purchase.

**AS OF JANUARY 1, DID YOUR BUSINESS CEASE OPERATIONS?**

- [ ] Yes  
- [ ] No

If yes, please complete below:

- [ ] Personal Property Sold
- [ ] Personal Property Stored

**Date Sold / Stored**

If sold, Selling Price of Furnishings, Assets, and Equipment Only:

If sold, Name and Contact Information of New Owner of the Personal Property:

**NOTE:** If sold to more than one new owner, please attach a listing of the new owners.

**D. ITEMIZED LISTING OF PERSONAL PROPERTY:**

**FOR THE MOST ACCURATE ASSESSMENT, IT IS RECOMMENDED THAT YOU ATTACH A COMPLETE ITEMIZED ASSET LISTING WITH EACH BUSINESS PERSONAL PROPERTY DECLARATION FILING.**

**CHECK HERE IF THERE ARE NO CHANGES FROM LAST YEAR’S DECLARATION SCHEDULE INFORMATION. IF SO, GO DIRECTLY TO SECTION E. COMPLETE THE FORM, SIGN IT, AND RETURN FORM TO THE ASSESSOR.**

**NOTE:** DO NOT CHECK THIS BOX IF THIS IS A NEW BUSINESS OR ORGANIZATION.

If no additions, check here; otherwise, list all personal property acquired prior to January 1. Attach additional sheets if necessary. **NOTE:** Include ALL: Equipment with a Life of Greater than 1 Year, Fully Depreciated Assets still in use, and Stored Assets that are Subject to IRS Depreciation. Do not report licensed vehicles in this section.

<table>
<thead>
<tr>
<th>Item ID Number</th>
<th>Quantity</th>
<th>Complete Description Including Model or Capacity</th>
<th>Year Acquired</th>
<th>Check New or Used for Each Item</th>
<th>Year Original Installed Cost</th>
<th>Month &amp; Year First Placed into Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td><strong>Furnishings</strong></td>
<td>2014</td>
<td>[ ] New [ ] Used $350.00 /each</td>
<td>2/10/2014</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>5</td>
<td><strong>Supplies</strong></td>
<td>2014</td>
<td>[ ] New [ ] Used $625.00 /each</td>
<td>9/15/2014</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>2</td>
<td><strong>Equipment</strong></td>
<td>2014</td>
<td>[ ] New [ ] Used $50 /each</td>
<td>10/1/2014</td>
<td></td>
</tr>
</tbody>
</table>

**SEE OTHER SIDE**
E. MOBILE EQUIPMENT (Not Leased, Loaned, or Rented)
☐ Check here and complete this section if there is any mobile equipment at this location.

<table>
<thead>
<tr>
<th>Item ID Number</th>
<th>Description / Model or Capacity</th>
<th>Licensed / E-Tabled?</th>
<th>Year Acquired</th>
<th>Check New or Used for Each Item</th>
<th>Year Installed Cost</th>
<th>Year In Use</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

F. GENERAL LEDGER (original installed costs only)
DO NOT USE FISCAL YEAR BALANCES
Do not list mobile equipment with SIMS license plates, rental deals, or T-shirts.

<table>
<thead>
<tr>
<th>Furniture</th>
<th>Machinery &amp; Equipment</th>
<th>Capitalized Mobile Equipment</th>
<th>Electronic Office Equipment</th>
<th>Computers</th>
<th>Signs</th>
<th>All Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>BALANCE JAN. 1, 2014</td>
<td>$500,000</td>
<td>$85,750</td>
<td>0</td>
<td>£0,000</td>
<td>£0,000</td>
<td>£0,000</td>
</tr>
<tr>
<td>BALANCE JAN. 1, 2015</td>
<td>$505,625</td>
<td>$80,750</td>
<td>0</td>
<td>£0,000</td>
<td>£0,000</td>
<td>£0,000</td>
</tr>
</tbody>
</table>

G. FULLY DEPRECIATED ASSETS / EXPENSED ITEMS: Attach a separate sheet including the appropriate Federal Forms denoting all fully depreciated assets and expensed items. If you have none, write “None.”

<table>
<thead>
<tr>
<th>Description</th>
<th>Year Acquired</th>
<th>Cost</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Table</td>
<td>2000</td>
<td>$3,875</td>
<td>4.</td>
</tr>
<tr>
<td>2</td>
<td>$</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>$</td>
<td>6</td>
<td></td>
</tr>
</tbody>
</table>

H. LEASED, LOANED, OR RENTED PROPERTY
Declare Property Owned by Others.

Did you have any leased, loaned, or rented machinery, equipment, furniture, signs, vending machines, etc., at this location on January 1? ☐ Yes ☐ No
If you checked yes, list the items below, showing owner’s name, address, and telephone number, property description, etc. If any of the leased equipment listed is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor. If additional room is needed, attach a complete listing of all leased personal property. If you checked no, go to Section I to complete this form.

<table>
<thead>
<tr>
<th>Owner/Leasee’s Name, Address, Tel, No.</th>
<th>Description Including Model Number, Model, or Capacity</th>
<th>New or Used?</th>
<th>Total Cost of Lease</th>
<th>Original Installed Cost</th>
<th>Lease Number</th>
<th>Term From - To</th>
<th>Annual $ Rent</th>
</tr>
</thead>
<tbody>
<tr>
<td>H.1 Personal Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash drawer</td>
<td>credit card machine</td>
<td>New</td>
<td>$9,100</td>
<td>$3,045</td>
<td>123-xyz</td>
<td>1/1/14 to 12/31/14</td>
<td>$1,000</td>
</tr>
<tr>
<td>Desk chair</td>
<td></td>
<td>Used</td>
<td>$7,100</td>
<td>$3,045</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H.2 Mobile Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>License / E-Tabled?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I. IS THERE ANY RENEWABLE ENERGY PROPERTY (e.g., solar panels, wind turbines, hydroelectric plant) AT THIS LOCATION? ☐ Yes ☐ No, IF YES, THE PROPERTY IS: ☐ Owned ☐ Leased, IF OWNED, COMPLETE THE DS 058 FORM.

J. DECLARATION
This return is subject to audit.

“I declare, under penalty of perjury in the second degree, that this schedule, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information, and belief sets forth a full and complete list of all taxable personal property owned by me, or in my possession, or under my control, located in this county, Colorado, on the assessment date of this year; that such property has been reasonably described and its value fairly represented; and that no attempt has been made to mislead the assessor as to its age, quality, quantity, or value.” 

PROPERTY OWNER’S FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)/SOCIAL SECURITY NUMBER (SSN)

NAME OF OWNER: ABC Company

PRD/NM OF PERSON Signing: John Doe PHONE NUMBER: 720-913-9400

E-MAIL ADDRESS: john.doe@yahoo.com FAX NUMBER: 720-913-9445

SIGNATURE OF OWNER OR AGENT: John Doe DATE: 2/16/2015

☐ Check here if new agent. If new agent, submit a letter of authorization when filing this form.

PLEASE COMPLETE, SIGN AND RETURN TO THE ASSESSOR ON OR BEFORE APRIL 15, 2015.

MAKE A COPY FOR YOUR RECORDS.