



CITY & COUNTY OF DENVER, COLORADO

DEPARTMENT OF FINANCE

TREASURY TAX RULE 004

RULES RELATING TO THE FREQUENCY OF SALES, USE, LODGER'S, EMPLOYEE OCCUPATIONAL PRIVILEGE, AND BUSINESS OCCUPATIONAL PRIVILEGE TAX RETURNS

EFFECTIVE 6/1/2016

The following rules and regulations are promulgated in accordance with the requirements of Sections 53-23, 53-94, 53-174, 53-244, and 53-296 of the *Denver Revised Municipal Code* ("D.R.M.C.") and by virtue of the authority vested in the Manager of Finance ("Manager") by Articles II, III, IV, V, and VI of Chapter 53 of the D.R.M.C.

1. **Definitions**

As used in these Rules, the definitions in Chapter 53 of the D.R.M.C. shall apply, unless the context clearly requires a different meaning.

2. **Sales, Use, and Lodger's Tax Returns**

The filing frequency for sales, use, and lodger's tax returns and paying over the tax due to the Manager is determined by the taxpayer's monthly tax liability.

- A. **Monthly Returns.** A taxpayer whose monthly tax liability over the preceding six months averages more than \$300.00 shall file a return monthly and pay over the tax due on or before the 20th day of each calendar month for the preceding calendar month.
- B. **Quarterly Returns.** A taxpayer whose monthly tax liability over the preceding six months averages \$300.00 or less may file a return quarterly and pay over the tax due on or before:
- i. April 20 for the months of January through March;
 - ii. July 20 for the months of April through June;
 - iii. October 20 for the months of July through September; and
 - iv. January 20 for the months of October through December.
- C. **Annual Returns.** A taxpayer whose monthly tax liability over the preceding six months averages \$15.00 or less may file a report annually and pay over the tax due on or before January 20 for the preceding calendar year.

3. Occupational Privilege Tax Returns

The filing frequency for employee occupational privilege tax and business occupational privilege tax returns and paying over the tax due to the Manager is determined by the number of employees, owners, or partners that the taxpayer is liable for each month.

A. **Monthly Returns.** A taxpayer who has 10 or more employees, owners, or partners liable for tax in a month shall file a return monthly and pay over the tax on or before the last day of each calendar month for the preceding calendar month.

B. **Quarterly Returns.** A taxpayer who has less than 10 employees, owners, or partners liable for the tax each month may report quarterly and pay over the tax on or before:

- i. April 30 for the months of January through March;
- ii. July 31 for the months of April through June;
- iii. October 31 for the months of July through September; and
- iv. January 31 for the months of October through December

C. **Annually.** A taxpayer who has no employees liable for the tax in any month of the year and only has owners or partners, may file a return annually and pay over the tax on or before January 31 for the preceding calendar year.

4. Notwithstanding the above and foregoing periodic reporting requirements, the Manager may in the Manager's sole discretion, require certain taxpayers, or classifications or categories of taxpayers, to file returns more frequently notwithstanding the dollar amount of their periodic tax liability averaged over the immediately preceding six months, or the number of liable employees, owners or partners.
5. The above rules supersede any conflicting rules previously issued by the Manager concerning this same topic.

BY ORDER OF THE MANAGER OF FINANCE

BRENDAN HANLON

Manager of Finance

Approved by the City Attorney this 9th day of May, 2016.

D. SCOTT MARTINEZ

City Attorney

By

CHARLES T. SOLOMON

Assistant City Attorney

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