



DO NOT SEND

DR 1485 (04/29/15)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
(303)238-SERV(7378)
www.TaxColorado.com

County Lodging Tax Return

General Instructions

Who Must File

Lodging owners or their management companies who rent rooms and accommodations for less than 30 days, must collect and remit the county lodging tax. County lodging tax applies to lodging services, such as hotels, motels, condominiums, space rentals, camping facilities and services, auto camps and trailer parks.

Note: If a municipal area collects its own city lodging tax, county lodging tax is not collected in that municipality.

When to File

Returns are filed on a quarterly basis and must be postmarked the 25th day of the month, following each reporting period. A return must be filed even if no tax is due.

Period	Due
January-March	April 25
April-June	July 25
July-September	October 25
October-December	January 25

Filing an Amended Return?

If you are filing an amended return, check the amended return box. A separate amended return must be filed for each period. The amended return must show all lines as corrected, not merely the difference(s). The amended return replaces the original in its entirety.

For additional County Lodging Tax information, refer to FYI Sales 11.

Specific Instructions

- Line 1 Sales of Lodging Services**—Enter the gross sales of lodging services. If no sales were made during the reporting period, enter zero.
- Line 2 Tax**—Multiply the amount on line 1 by the county lodging tax rate. Tax rates can be found in the Colorado Sales/Use Tax Rates, DR 1002.
- Line 3 Penalty**—If this return and remittance is postmarked after the due date, a penalty of 10% plus 1/2% per month (not to exceed 18%) is due. Multiply the tax on line 2 by the applicable percentage to determine penalty.
- Line 4 Interest**—If this return and remittance is postmarked after the due date, interest is due at the prime rate, effective July 1 of the previous year. Interest rates can be found in FYI General 11. Multiply the tax on line 2 by the applicable interest rate to determine interest.
- Line 5 Amount Owed**—Add lines 2, 3 and 4. This is the amount due with your return.

Payment Information

Send a separate check with each return submitted. Include the account number on your check to ensure proper credit.

When you are finished...

Sign and date the return and mail it with your payment to:

Colorado Department of Revenue
Denver, CO 80261-0013

Retain a copy of this return for your records.



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Check here if this is an Amended Return •

Colorado Account Number	Period (MM/YY) - (MM/YY)	Due Date (MM/DD/YY)	Industry Code	Location/Juris Code
SSN 1	SSN 2	FEIN	0620-100	
1. Sales of Lodging Services			(890)	00
2. Tax Line 1 x			(100)	00
3. Penalty Line 2 x .10			(200)	00
4. Interest Line 2 x			(300)	00
5. Amount Owed			(355)	\$.00
<small>The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.</small>				
Signed Under Penalty of Perjury in The Second Degree				
Signature			Date (MM/DD/YY)	Phone ()

