



DO NOT SEND

DR 1485 (06/09/25)  
COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261-0013  
(303) 238-SERV(7378)  
[Tax.Colorado.gov](http://Tax.Colorado.gov)

# County Lodging Tax and Visitor Benefit Tax Return

## General Information

Lodging owners who rent rooms and accommodations for less than 30 days may be required to collect and remit county lodging tax and visitor benefit tax.

Additional guidance and information can be found online at [Tax.Colorado.gov](http://Tax.Colorado.gov) in the Rooms and Accommodations publications and the Colorado Sales/Use Tax Rates Publication (form DR 1002).

### Due Date

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.

### Revenue Online Electronic Filing

To file County Lodging Tax and Visitor Benefit Tax Return electronically, you must first have a Revenue Online account. To create an account or to log in to an existing account to file your return, go to [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline).

### 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.

### Payment Information

Payments can be made electronically or by paper check. Electronic payment options can be found on Revenue Online. For paper checks, write "DR 1485", the account number and the filing period on the check to ensure proper crediting to the account.

## Specific Line 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 Rate** - Enter the tax rate(s) for the visitor benefit tax or the county lodging tax or both. Tax rates can be found in the Colorado Sales/Use Tax Rates publication, form DR 1002.

**Line 3 Tax** - Multiply the amount on line 1 by the county lodging tax or visitor benefit tax rate(s).

**Line 4 Tax Subtotal** - Enter the total of both Line 3 tax amounts.

**Line 5 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 4 by the applicable percentage to determine penalty.

**Line 6 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. Multiply the tax on line 4 by the applicable interest rate to determine interest.

**Line 7 Amount Owed** - Add the amounts from lines 4, 5, and 6. This is the amount due with your return. See Part 7: Filing and Remittance in the Colorado Sales Tax Guide for additional penalty and interest information.

If filing by paper, 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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## County Lodging Tax and Visitor Benefit Tax Return

Check here if this is an Amended Return • ☐

Last Name or Business Name			First Name		Phone Number	
Taxpayer Address			City	State	ZIP Code	
Colorado Account Number	Period (MM/YY) - (MM/YY)	Due Date (MM/DD/YY)	Industry Code		Location/Juris Code	
SSN 1	SSN 2	FEIN	<b>0620-101</b>			
1. Sales of Lodging Services					(890)	00
					Visitor Benefit Tax	County Lodging Tax
2. Tax Rate						
3. Tax					00	00
4. Tax Subtotal					(100)	00
5. Penalty					(200)	00
6. Interest					(300)	00
7. Amount Owed					(355)	\$ 00
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.						
Signed Under Penalty of Perjury in The Second Degree						
Signature						Date