

Tax Compliance Guide

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Filing Frequencies & Due Dates Topic 341

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(01/2024)

File Returns ∞ Obtain Forms ∞ Find Information

Filing Frequencies

Taxpayers must file City tax returns at least annually, even if no tax is due. Unless otherwise approved, taxpayers must file and pay returns based upon the average monthly tax liability as follows:

Estimated Monthly Tax Liability	Filing Frequency
\$15 or Less	Annually
Under \$300	Quarterly
\$300 or Greater	Monthly

Taxpayers may elect to file more frequently than required, but not less. The City may periodically review average remittances and require taxpayers to file more frequently. Written notice will be sent to taxpayers whose filing frequency is being changed.

Reporting Periods

Tax returns are generally due on the twentieth (20th) day of the month following the end of the reporting period. Reporting periods for the above frequencies are as follows:

Period	Start Date	End Date
Annual	January 1 st	December 31 st
1 st Quarter	January 1 st	March 31 st
2 nd Quarter	April 1 st	June 30 th
3 rd Quarter	July 1 st	September 30 th
4 th Quarter	October 1 st	December 31 st
Monthly	1 st of the month	Last day of the month

Special Reporting Periods & Due Dates

Final Return - If a business closes or changes ownership, the final reporting period ends as of the date of closure or transfer of ownership. The final return must be filed within 10 days.

Initial Use Tax Return - The reporting period for an Initial Use Tax Return is the period up to and including the day prior to the first day of business. The return is due on the 20th of the month following this date.

Temporary/Special Event Licenses - The reporting period for temporary licenses is the duration the license was issued for. The return is due on the 20th of the month following this date.

Construction Equipment Declarations - Use tax due on construction equipment used in the City must be reported on a *Construction Equipment Declaration* form and paid prior to or on the date the construction equipment is first located in the City.

Construction Project Cost Report - Contractors working on projects requiring a City building permit who utilize the estimated pre-payment method must file a *Project Cost Report* and pay any additional use tax due within 30 days of final inspection or the issuance of a Certificate of Occupancy (whichever occurs later). A *Project Cost Report* is not required if no additional use tax is due.

Due Dates & Timely Filing

Tax returns are generally due on the twentieth (20th) of the month following the end of the reporting period. In order to be considered on time, tax must be both reported and paid on or before the due date. Late returns/payments are subject to late-file penalty and interest charges and may also be subject to special penalties for chronic delinquency. Payment of the tax due is not considered timely filed unless such payment is accompanied by a return prepared on forms prescribed by the City.

Returns and payments postmarked on the due date are considered filed on time provided all of the following conditions are met:

1. The return and payment must be contained in an envelope or wrapper legibly and properly addressed to the address for filing designated by the City;
2. The return and payment must be sent by first class mail with sufficient postage prepaid; and
3. The postmark on the envelope must be made by the United States Postal Service.

Dates made by private postage meters as well as reception dates by private common carriers are not equivalent to USPS postmarks and will not be acceptable evidence of timely filing. Returns and payment sent by these methods - and by any other method such as hand delivery or electronic transmission - must be received by the due date in order to be considered timely filed.

If the due date falls on a Saturday, Sunday, or City holiday, the due date is extended to the next business day. Note that City administrative offices are not open on Fridays; however, due dates falling on a Friday are not extended. Payments that are returned after the due date for non-sufficient funds, closed

accounts, and/or incorrect bank routing/account numbers (F.A.S.T. Filing) will not be considered timely filed and will incur penalties and interest in addition to a \$30 returned item fee.

Returns must be filed even if no tax is due. A minimum penalty of \$15 applies to returns filed after the due date even if no tax is due.

Multi-Location Taxpayers

Taxpayers operating at more than one location in Westminster must obtain a license for each location. Taxpayers will also need to make a separate return for each location/account with the City. Consolidated filing is not permitted. Taxpayers located within the City that also make catalogue or Internet sales may not combine such sales with those sales made from City locations. A separate tax account for all catalogue, Internet, and out-of-city sales must be established.

Examples

1. Business A is a small repair shop in a neighboring city that occasionally makes repairs in Westminster. Because Business A is engaged in business in the City, it must obtain a Westminster sales/use tax license. On average the Westminster sales tax due from Business A is \$15-\$20 per month. Business A is permitted to file quarterly or monthly.
 2. Business B is opening a restaurant in Westminster. Prior to opening on May 1st, Business B purchases kitchen equipment, furniture, dishes, and linens from an out-of-state restaurant supply company and does not pay Westminster sales tax. Business B must report these purchases, and pay the use tax due, on an *Initial Use Tax Return* due June 20th.
 3. Business C decides to purchase an existing Westminster business. For the tangible personal property (other than inventory for resale), Business C pays \$50,000. The closing date of the sale is August 15th, and Business C continues to operate without closing. Business C must report the \$50,000 purchase price, and pay the use tax due, on an *Initial Use Tax Return* due September 20th.
 4. Business D just completed the quarterly return due today and prepared a check for the amount due. Business D uses their private postage meter to affix first-class postage to the envelope. Because Business D wants to avoid penalties and interest for late filing, they deliver the return to the post office and obtain a postmark from a postal employee. Because the postmark is a USPS postmark affixed by the due date, the filing will be considered on-time.
 5. Business E operates from three storefronts in Westminster and also makes deliveries from a fourth location in Denver. Business E also sells goods over the internet, some of which are delivered to Westminster customers. Business E must obtain three general business/sales use tax combined licenses and a fourth sales/use tax license. Each location must report its sales on separate returns. The internet deliveries into Westminster and the deliveries from the Denver location into Westminster will be aggregately reported on the fourth (sales/use tax only) account.
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Related Topics

Alternative Reporting Schedules
 Construction – Equipment
 Construction – Building Permit Handout
 Construction – Use Tax Reconciliation
 Licensing

Citations

Westminster Municipal Code

§ 4-1-1. Definitions

§ 4-1-7. Returns Required; Time for Filing and Paying Total Tax Liability

§ 4-1-13. Timely Payment; Computation of Dates

§ 4-1-21. Penalties

§ 4-1-22. Interest

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT WESTMINSTER TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE WESTMINSTER MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

Contact Us

For additional assistance, please contact us:

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From the Business menu, choose Westminster Taxes