

Instructions for Claim for Refund

General Instructions

Purpose of Form

This form is used for taxpayers to request a refund of tax overpayments remitted to the City of Westminster ("City") or to a retailer licensed and authorized to collect the same. Pursuant to § 4-1-17 of the *Westminster Municipal Code* (the "Code"), no tax overpayment shall be refunded unless a signed *Claim for Refund* form is submitted along with adequate documentation of the claim.

Reminders

Include supporting documentation. Documentation supporting (1) that Westminster tax was, in fact, paid to the City or to a licensed retailer; (2) the date(s) that overpayment occurred; and (3) that Westminster tax was not due must be submitted along with the Claim form. Claims that are not adequately documented will be denied.

Claims may be barred by the Statute of Limitations.

- A purchaser who claims that Westminster tax was erroneously paid on a purchase from a licensed retailer must submit all claims on or before sixty (60) days from the date of such purchase.
- Any claim for refund resulting from a Notice of Overpayment must be submitted on or before thirty (30) days from the date of such Notice of Overpayment.
- All other claims must be submitted on or before three years after the date of such overpayment was paid to the City.

Refunds are not assignable. The right of any person to obtain a refund shall not be assignable.

Signature required. The person completing the claim on behalf of the taxpayer must sign and date the form at the bottom. A printed name is also required. If the taxpayer is not a natural person, the title of the officer or agent completing the form on behalf of the taxpayer must also be printed on the form. Forms without a signature will be returned and may not be considered timely filed.

Specific Instructions

Lines 1 thru 8 – Claimant Information. Print the legal name, the trade or other name the taxpayer is known as, and the mailing address of the organization. For claims by natural persons, print the last name followed by the first name on line 1 and do not complete line 2. Licensed taxpayers requesting that the refund be mailed to an address other than the address on file with the Sales Tax Division must include an explanation of why the refund should be mailed to the alternate address on line 13.

Line 9 – City Account Number. If the taxpayer is licensed with the City, list the 7 digit City account number.

Line 10 – Amount of Claim. List the claimed amount of Westminster tax overpaid in dollars and cents. Do not round.



Claims may be made only for overpayment of City of Westminster tax. The City will not refund taxes overpaid to the State of Colorado or any other county, municipality, district, or taxing jurisdiction. For example, a taxpayer who pays sales tax to another municipality due to failure to present a Westminster building permit must seek a refund from that municipality.

Line 11 – Date(s) of Overpayment. List the dates the tax was purportedly overpaid. Taxpayers seeking a refund of disputed tax paid to a licensed Westminster retailer should list the date of the purchase in dispute. Taxpayers seeking a refund of taxes overpaid on a return should list the return periods covered. All other claimants should list the date such overpayment was paid to the City.

Line 12 – Tax Types. Check the appropriate boxes indicating the tax types for which a refund is being claimed. If a refund of multiple tax types is being claimed, the specific amounts attributable to each tax type should be detailed on line 13.

Line 13 – Explanation of Claim. Give a brief account of the reasons for the claim. Details should include whom the tax was paid to, if applicable, and why the tax is not due. If the overpayment was the result of a calculation error, describe how the error occurred. If the taxpayer is claiming transactions or items should be exempt under the Code, cite the applicable sections. All relevant factual and legal claims should be included. Also include other required explanations such as the reason for an alternate mailing address or the amounts attributable to multiple tax types. Attach additional sheets if necessary.

Documentation – Attach the various documents supporting the claim. Additional documentation may be requested if it is needed to complete the review.

Signature – After reviewing the form for accuracy, sign and date the form. Print your name and title below your signature. Return the form to the Westminster Department of Finance along with the required documentation.

Review & Determination – The review time required will vary depending on the nature and scope of the claim. If necessary, the claim will be assigned to an auditor who may contact you regarding the review. If the claim is approved, a refund check will be sent approximately two weeks after approval. Claims under \$200 may be disbursed immediately by the Cashier at City Hall. If the claim is denied, in full or in part, written notice of the determination will be sent along with the payment, if any. Such determination may be protested within twenty (20) days of issuance.



WESTMINSTER

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