

LOCAL MARKETING DISTRICT TAX RETURN

WHO MUST FILE A RETURN

If you rent rooms and accommodations for less than 30 days, a local marketing district tax is charged to the customer. This includes lodging provided by hotels and motels, as well as condominium rentals and space rentals at the auto camps and trailer parks. A local marketing district tax return must then be filed.

LOCAL MARKETING DISTRICT TAX RETURN-TAXPAYER'S COPY

Account Number	Period	Due Date	Industry Code	Marketing District
Social Security Number 1	Social Security Number 2	FEIN	0610-100	
MAKE CHECK PAYABLE TO COLORADO DEPARTMENT OF REVENUE INCLUDE THE ACCOUNT NUMBER ON YOUR CHECK TO ENSURE PROPER CREDIT			1. Sales of Lodging Services	00
			2. Tax - - Line 1 x	(100) 00
			3. Penalty - - Line 2 x .10	(200) 00
			4. Interest and Penalty Interest Line 2 x	(300) 00
			5. TOTAL DUE - -	> (355) 00

▼ RETURN COPY BELOW -- DETACH HERE ▼

LOCAL MARKETING DISTRICT TAX RETURN-RETURN THIS COPY

13

Account Number	Period	Due Date	Industry Code	Marketing District
Social Security Number 1	Social Security Number 2	FEIN	0610-100	
SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE _____ Signature Date Phone			1. Sales of Lodging Services	00
			2. Tax - - Line 1 x	(100) 00
			3. Penalty - - Line 2 x .10	(200) 00
			4. Interest and Penalty Interest Line 2 x	(300) 00
			5. TOTAL DUE - -	> (355) 00

WHEN YOU MUST FILE

Returns are filed quarterly by the 25th day of the month following the quarter for which you are filing

PERIOD	RETURN IS DUE
January - March	April 25
April - June	July 25
July - September	October 25
October - December	January 25

Line 1 Sales of lodging services - Enter the gross income from such rentals.

Line 2 Tax - Multiply the amount on line 1 by the local marketing district tax rate. Enter on line 2.

Line 3 Penalty - Enter 10% (.10) of line 2 if return is not timely filed.

Line 4 Interest and penalty interest- According to statute 39-21-109, interest is due if a return is not timely filed. Penalty interest is also due according to statute 39-26-115. Therefore, the rate indicated on this line includes the interest rate plus the penalty interest rate.

Line 5 TOTAL DUE - Add lines 2,3 and 4. Pay this amount.