

CLAIM FOR REFUND



City and County of Denver
Department of Finance – Refunds
201 W. Colfax Ave. MC 1001 Dept 1009
Denver, Colorado 80202
Phone: (720) 913-9394
Fax: (720) 913-9455

“
*****Sales Tax
*****Use Tax
*****TBT
Occupational Tax
*****Lodger’s Tax
FDA

PLEASE PRINT:

Licensed Taxpayer Claims – (Claims filed by taxpayers licensed with the City and County of Denver)

Name of Claimant _____ Ph. # () _____
Contact Person _____
Address _____
Street City State Zip
Amount of Claim for Refund \$ _____ Tax Paid \$ _____
Period(s) Being Claimed: _____ Tax Paid on Account # _____

3rd Party Claims – (Claims filed by purchasers/employees not licensed with the City and County of Denver)

Must be filed within 60 days of transaction resulting in overpayment of tax – see instructions

Name of Claimant _____ Ph. # () _____
Contact Person _____
Address _____
Street City State Zip
Amount of Claim for Refund \$ _____ Tax Paid \$ _____
Tax Paid to: _____ Date(s) Tax Paid: _____

Statement of REASON FOR REFUND CLAIM<

I hereby certify, under penalty of perjury, that the statements made herein are true and correct to the best of my knowledge. I understand that making false statements in connection with an application for refund is a violation of the Denver Revised Municipal Code and may be punishable by fines not to exceed \$999.00 and/or imprisonment of up to one (1) year.

Signature of Claimant Date

Print Name

OFFICIAL USE ONLY

Adjusted Total \$ _____ Denied Total \$ _____ Interest Total \$ _____
REFUND AMOUNT APPROVED \$ _____

AUDITOR _____ Date _____
REVIEWER _____ Date _____
REVIEWER _____ Date _____
DIRECTOR _____ Date _____

GENERAL INSTRUCTIONS AND INFORMATION

This form should be completed for all claims for refund of Denver sales, use, lodger's and occupational privilege tax. Submitting your claim with all of the documentation suggested below will facilitate the processing of your claim. Additional documentation, or verification, may be required after receipt of your claim.

SALES, USE AND LODGER'S TAX

Licensed Taxpayer Claims Require:

- 1) Detailed explanation of how error occurred.
- 2) Copy of invoice(s) and credit memo(s) involved in claim.
- 3) Sales journals that provide sufficient evidence as to how the sales for the period were summarized and that clearly show the total monthly sales total (including the invoice(s) in question) and the amount of tax reported and paid to the City and County of Denver.
- 4) Include any other documentation you consider appropriate.

3rd Party Claims From Individuals (Customers) Require:

- 1) Copy of original invoice on which Denver tax was charged.
- 2) Proof of payment of the invoice (receipt, or copy of front and back of canceled check).
- 3) Claims for tax charged on automotive vehicle purchases require return of the Denver motor vehicle receipt (form TD 206) issued by the dealer, if the vehicle was not titled nor registered in Denver.
- 4) Include any other documentation you consider appropriate.
- 5) **Must be filed within 60 days of the transaction resulting in the overpayment of tax.**

OCCUPATIONAL PRIVILEGE TAX

Licensed Taxpayer Claims Require:

- 1) Detailed explanation of how error occurred.
- 2) Proof of having refunded the employee(s) for any employee portion claimed (copy of front and back of canceled check, or copy of payroll journal showing the refund).
- 3) Copy of payroll journal that provides a detail listing of all employees during the period, in question, city or location worked if not Denver, how much each employee was paid for the period, whether paid hourly or by salary, and evidence the tax due was reported and paid to the City of Denver.

3rd Party Claims From Individual Employees Require:

- 1) Proof of collection by employer (copies of check stubs or payroll journals).
- 2) Signed statement from employer on business letterhead acknowledging that work was not performed in Denver during the period in question, if applicable.
- 3) **Must be filed within 60 days of the transaction resulting in the overpayment of tax.**

TBT AND FDA TAX

- Submit all appropriate documentation to support the claim filed.