



CITY AND COUNTY OF DENVER

CLAIM FOR REFUND

RETURN TO:
 Refund@denvergov.org
 OR
 Department of Finance – Refunds
 201 W. Colfax Ave.
 MC 1001 Dept 1009
 Denver, Colorado 80202
 Phone: (720) 913-9955

Sales Tax Use Tax Lodger's Tax Occupational Privilege Tax

TBT FDA License Fee

Licensed Taxpayer Claims – (Claims filed by licensed vendors/taxpayers for return corrections)

Name of Claimant _____ Ph. # _____

Refund Mailing Address _____
Street City State Zip

Contact Person _____ E-mail: _____

Amount of Claim for Refund \$ _____ Denver Account # _____

Period(s) Being Claimed: _____

3rd Party Claims – (Claims filed by purchasers/employees incorrectly taxed by licensed vendors)
Must be filed within 60 days of transaction resulting in overpayment of tax for purchases prior to 1/1/2021– see instructions

Name of Claimant _____ Ph. # _____

Refund Mailing Address _____
Street City State Zip

Contact Person _____ E-mail: _____

Amount of Claim for Refund \$ _____

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.
Unsigned forms will be considered incomplete and not logged or processed.

 Signature of Claimant

 Date

 Print Name

OFFICIAL USE ONLY

Adjustments Total \$ _____ Denied Total \$ _____ Interest Total _____

REFUND AMOUNT APPROVED \$ _____

REVIEWER _____ Date _____

SUPERVISOR _____ Date _____

MANAGER _____ Date _____

DIRECTOR _____ Date _____

GENERAL INSTRUCTIONS AND INFORMATION

This form should be completed for all claims for refund of Denver sales, use, lodger's, occupational privilege (OPT), telecommunications business (TBT) and facilities development admissions (FDA) taxes.

Submission of request for refund on any other form (exclusive of those filed via Denver's eBiz Tax Center) will be considered invalid, not logged or processed. Submitting your claim with all required documentation detailed below will verify the validity of your claim. Failure to provide all required documentation will delay the processing of the claim. Additional documentation or verification may be required after receipt of your claim and original documentation.

SALES, USE, LODGER'S, TBT or FDA 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.
- 5) **Must be filed within three (3) years after the return is filed.**

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 for purchases made prior to 1/1/2021. For purchases made on or after 1/1/2021, the claim must be made within 3 years of the purchase date.**

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.
- 4) **Must be filed within three (3) years after the return is filed.**

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 for purchases made prior to 1/1/2021. For purchases made on or after 1/1/2021, the claim must be made within 3 years of the purchase date.**
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