



# APPLICATION FOR DENVER SALES, USE, LODGER'S TAX LICENSE AND/OR OCCUPATIONAL TAX REGISTRATION

Mailing Address:  
City and County of Denver  
Treasury Division  
Wellington Webb Bldg.  
201 W Colfax Ave., Dept 403  
Denver, CO 80202-5329

THIS APPLICATION **MUST BE COMPLETED IN FULL** (THIS FORM HAS 2 SIDES). **INCOMPLETE APPLICATIONS WILL BE RETURNED.** A SEPARATE APPLICATION IS REQUIRED FOR EACH PLACE OF BUSINESS. IF YOU NEED ASSISTANCE, CALL 720-913-9400, OR VISIT OUR WEBSITE AT [WWW.DENVERGOV.ORG/TREASURY](http://WWW.DENVERGOV.ORG/TREASURY) FOR HELPFUL TAX INFORMATION.

## 1. BUSINESS INFORMATION

TRADE NAME	
LEGAL NAME	
WEBSITE	

FEIN #	
STATE SALES TAX #	
NAICS #	

(N. American Industry Classification System)

## 2. OWNERSHIP INFORMATION

- ☐ CORPORATION    ☐ S-CORPORATION    ☐ SOLE PROPRIETOR    ☐ PARTNERSHIP    ☐ NON PROFIT    ☐ GOVERNMENT  
☐ LLC (How do you declare with the IRS for Federal Income Tax filing?) ☐ Corporation    ☐ Partnership    ☐ Disregarded Entity  
HAS THIS BUSINESS BEEN LICENSED OR REGISTERED IN DENVER UNDER YOUR OWNERSHIP IN THE PAST?    ☐ YES    ☐ NO

ACCOUNT #:

## 3. OWNER / OFFICER INFORMATION (If needed, please list additional Owner / Officer Information on separate sheet.)

NAME		
TITLE		
ADDRESS		
CITY		
STATE	ZIP CODE	

BUSINESS PHONE #1	EXT	
BUSINESS PHONE #2	EXT	
BUSINESS FAX		
HOME PHONE		
EMAIL		

NAME		
TITLE		
ADDRESS		
CITY		
STATE	ZIP CODE	

BUSINESS PHONE #1	EXT	
BUSINESS PHONE #2	EXT	
BUSINESS FAX		
HOME PHONE		
EMAIL		

## 4. BUSINESS LOCATION INFORMATION (Do not use P.O. Box.)

ADDRESS		
CITY		
STATE	ZIP CODE	

BUSINESS PHONE	EXT	
BUSINESS FAX		
EMAIL		

## 5. BUSINESS MAILING INFORMATION (If different from Business Location Address.)

ADDRESS		
CITY		
STATE	ZIP CODE	

## 6. TYPE OF BUSINESS

- ☐ RETAIL SALES    ☐ WHOLESALE SALES    ☐ MANUFACTURING    ☐ CONSTRUCTION    ☐ GOVERNMENT    ☐ SERVICE ONLY    ☐ OTHER  
DESCRIBE THE NATURE OF BUSINESS  
(PRODUCTS SOLD, SERVICES PROVIDED)

NUMBER OF EMPLOYEES WORKING IN DENVER

BUSINESS START DATE IN DENVER \_\_\_\_/\_\_\_\_/\_\_\_\_

## 7. BUSINESS START UP INFORMATION (Business purchasers refer to bulletin [TPS037](#) for important information regarding outstanding taxes due.)

- ☐ ACQUISITION (the purchase of an existing business's assets). The following information is required:  
Date of Sale: \_\_\_\_/\_\_\_\_/\_\_\_\_ Total Purchase Amount: \$ \_\_\_\_\_ Furniture, Fixtures & Equipment Purchase Price: \$ \_\_\_\_\_  
☐ RELOCATION (existing business relocating into Denver) City and State relocating from: \_\_\_\_\_, \_\_\_\_\_  
☐ NEW START UP (new business not pre-existing in Denver)  
☐ OTHER – Please Explain \_\_\_\_\_

OFFICIAL USE BELOW THIS LINE:

Reviewer Notes:

Entered into System By: \_\_\_\_\_

Account Number

System Entry Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**8. TAX TYPE INFORMATION****a) OCCUPATIONAL PRIVILEGE TAX ACCOUNT**

THE CITY AND COUNTY OF DENVER IMPOSES AN OCCUPATIONAL PRIVILEGE TAX ON INDIVIDUALS WHO WORK WITHIN THE CITY LIMITS OF DENVER. THE EMPLOYEE NEED NOT LIVE IN DENVER AND THE BUSINESS NEED NOT BE BASED IN DENVER, THE PERSON NEED ONLY PERFORM SERVICES WITHIN THE CITY (REQUEST TPS003 FOR MORE INFORMATION). ANNUAL FILING IS ALLOWED ONLY FOR INDIVIDUALS, SOLE PROPRIETORS, AND PARTNERSHIPS WITHOUT ANY EMPLOYEES. UNQUALIFIED SELECTION OF THIS FILING FREQUENCY MAY RESULT IN THE ASSESSMENT OF LATE FILING PENALTIES AND INTEREST.

TAX WILL BE FILED BY: **SELF** FILING FREQUENCY: **MONTHLY** (MORE THAN 10 EMPLOYEES)  
**3RD PARTY** **QUARTERLY** (10 OR FEWER EMPLOYEES)  
**ANNUALLY** (SEE ABOVE)

**b) CONSUMER USE TAX ACCOUNT** (No License Fee.)

IF YOU BUY TANGIBLE PERSONAL PROPERTY FOR OWN USE AND THE VENDOR DOES NOT COLLECT DENVER SALES TAX ON THE INVOICE, THE TAX DUE TO DENVER MUST BE REPORTED AND PAID TO DENVER. THIS INCLUDES PERSONAL PROPERTY ACQUIRED WITH THE PURCHASE OF A BUSINESS (REQUEST TPS002 FOR MORE INFORMATION).

TAX WILL BE FILED BY: **SELF** FILING FREQUENCY: **MONTHLY** (\$300 / MONTH OR MORE IS DUE)  
**3RD PARTY** **QUARTERLY** (LESS THAN \$300 / MONTH IS DUE)  
**ANNUALLY** (LESS THAN \$15 / MONTH IS DUE)

**c) SALES TAX LICENSE**

LICENSE IS REQUIRED IF YOU ARE A DENVER VENDOR. THE LICENSE AUTHORIZES YOU TO COLLECT AND REMIT SALES TAX YOU MAY OWE (REQUEST TPS001 FOR MORE INFORMATION). A TAX LICENSE IS NOT A LICENSE TO DO BUSINESS. ADDITIONAL BUSINESS LICENSES OR PERMITS MAY BE REQUIRED BY OTHER CITY DEPARTMENTS, EXCISE AND LICENSES DEPARTMENT (720-913-2743) CAN PROVIDE INFORMATION FOR BUSINESS LICENSES.

TAX WILL BE FILED BY: **SELF** FILING FREQUENCY: **MONTHLY** (\$300 / MONTH OR MORE IS DUE)  
**3RD PARTY** **QUARTERLY** (LESS THAN \$300 / MONTH IS DUE)  
**ANNUALLY** (LESS THAN \$15 / MONTH IS DUE)

**d) RETAILER'S USE TAX LICENSE**

BUSINESSES LOCATED OUTSIDE OF DENVER MAY BE REQUIRED TO COLLECT RETAILER'S USE TAX (TAX ON DELIVERIES INTO DENVER AT THE SALES TAX RATE). IF REQUIRED TO COLLECT THE TAX, YOU MUST APPLY FOR A LICENSE.

TAX WILL BE FILED BY: **SELF** FILING FREQUENCY: **MONTHLY** (\$300 / MONTH OR MORE IS DUE)  
**3RD PARTY** **QUARTERLY** (LESS THAN \$300 / MONTH IS DUE)  
**ANNUALLY** (LESS THAN \$15 / MONTH IS DUE)

**e) LODGER'S TAX LICENSE**

LICENSE IS REQUIRED, IF YOU FURNISH ROOMS OR ACCOMMODATIONS IN THE CITY OF DENVER FOR A PERIOD OF LESS THAN 30 CONSECUTIVE DAYS. A FEE IS REQUIRED, IF THE APPLICATION IS NOT COMBINED WITH A SALES TAX APPLICATION.

TAX WILL BE FILED BY: **SELF** FILING FREQUENCY: **MONTHLY** (\$300 / MONTH OR MORE IS DUE)  
**3RD PARTY** **QUARTERLY** (LESS THAN \$300 / MONTH IS DUE)  
**ANNUALLY** (LESS THAN \$15 / MONTH IS DUE)

**f) TOURISM IMPROVEMENT DISTRICT TAX ACCOUNT** (No License Fee)

HOTELS WITH 50 OR MORE ROOMS ARE REQUIRED TO COLLECT THE TOURISM IMPROVEMENT DISTRICT TAX WHICH WILL BE FILED ON THE SAME RETURN AS LODGERS TAX. IF YOU ARE A HOTEL, PLEASE INDICATE HOW MANY ROOMS YOU HAVE.

**1-49 ROOMS**

**50 OR MORE ROOMS NOTE: HOTELS WITH 50 OR MORE ROOMS ARE REQUIRED TO FILE ONLINE.**

**9. LICENSE FEE AND RENEWAL PERIOD**

LICENSES WILL BE ISSUED FOR A TWO-YEAR PERIOD, RENEWABLE ON A BIENNIAL BASIS BY JANUARY 1. IT IS THE DUTY OF EACH LICENSEE ON OR BEFORE JANUARY 1 OF EVEN-NUMBERED YEARS FOLLOWING THE YEAR IN WHICH THEIR LICENSE IS ISSUED, OR RENEWED TO COMPLETE A RENEWAL FORM IF THEY REMAIN IN RETAIL BUSINESS. LICENSE FEES RECOVER THE ADMINISTRATIVE COST OF ESTABLISHING AND MAINTAINING TAX ACCOUNTS AND ARE NON-REFUNDABLE.

**10. LICENSE FEE PRORATION SCHEDULE**

TAX LICENSE TYPES	PRO-RATED FEES IF BUSINESS BEGINS				MAKE CHECKS PAYABLE TO "MANAGER OF FINANCE" (see mailing address on 1st page) LICENSE FEE REMITTED:
CIRCLE ONE ONLY	Jan. 1. 2020 to June 30, 2020	July 1. 2020 to Dec. 31, 2020	Jan. 1. 2021 to June 30, 2021	July 1. 2021 to Dec. 31, 2021	
SALES TAX	\$50.00	\$37.50	\$25.00	\$12.50	\$ _____
SALES & LODGER'S TAX	\$50.00	\$37.50	\$25.00	\$12.50	
LODGER'S TAX	\$50.00	\$37.50	\$25.00	\$12.50	
RETAILER'S USE TAX	\$50.00	\$37.50	\$25.00	\$12.50	

**11. CONTACTS** (If different from Main Business Contact.)

TAX TYPE	OCCUPATIONAL PRIVILEGE TAX		CONSUMER USE TAX		SALES / RETAILER'S USE TAX		LODGER'S TAX	
CONTACT PERSON								
TITLE								
BUSINESS PHONE		EXT		EXT		EXT		EXT
BUSINESS FAX								
EMAIL								

**12. MAILING ADDRESSES** (If different from Main Business Mailing Address.)

TAX TYPE	OCCUPATIONAL PRIVILEGE TAX		CONSUMER USE TAX		SALES / RETAILER'S USE TAX		LODGER'S TAX	
MAILING ADDRESS								
CITY								
STATE		ZIP		ZIP		ZIP		ZIP

I HEREBY CERTIFY UNDER PENALTY OF PERJURY, THAT THE STATEMENTS MADE HEREIN ARE TO THE BEST OF MY KNOWLEDGE TRUE, CORRECT AND COMPLETE.

SIGNATURE OF APPLICANT \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_