



DO NOT SEND

DR 1485 (02/09/22)  
COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261-0013  
(303)238-SERV(7378)  
[Tax.Colorado.gov](http://Tax.Colorado.gov)

# County Lodging Tax Return

## General Information

Lodging owners who rent rooms and accommodations for less than 30 days, must collect and remit the county lodging tax.

Additional guidance and information can be found in the Rooms and Accommodations publications, available online at [Tax.Colorado.gov](http://Tax.Colorado.gov).

### Due Date

Returns are filed on a quarterly basis and must be postmarked the 25th day of the month, following each reporting period. A return must be filed even if no tax is due.

### Revenue Online Electronic Filing

To file County Lodging Tax returns electronically, you must first have a Revenue Online account. To create an account or to log in to an existing account to file your return, go to [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline).

### Amended Return

County Lodging Tax Returns can be filed electronically through [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline).

If you are filing an amended return, check the amended return box. A separate amended return must be filed for each period. The amended return must show all lines as corrected, not merely the difference(s). The amended return replaces the original in its entirety.

### Payment Information

Payments can be made electronically or by paper check. Electronic payment options can be found on Revenue Online. For paper checks, write "County Lodging Tax," the account number and the filing period on the check to ensure proper crediting to the account.

## Specific Line Instructions

- Line 1 Sales of Lodging Services**—Enter the gross sales of lodging services. If no sales were made during the reporting period, enter zero.
- Line 2 Tax**—Multiply the amount on line 1 by the county lodging tax rate. Tax rates can be found in the Colorado Sales/Use Tax Rates, DR 1002.
- Line 3 Penalty**—If this return and remittance is postmarked after the due date, a penalty of 10% plus 1/2% per month (not to exceed 18%) is due. Multiply the tax on line 2 by the applicable percentage to determine penalty.
- Line 4 Interest**—If this return and remittance is postmarked after the due date, interest is due at the prime rate, effective July 1 of the previous year. Multiply the tax on line 2 by the applicable interest rate to determine interest.
- Line 5 Amount Owed**—Add lines 2, 3 and 4. This is the amount due with your return.

See Part 7: Filing and Remittance in the Colorado Sales Tax Guide for additional penalty and interest information.

If filing by paper, sign and date the return and mail it with your payment to:

**Colorado Department of Revenue**  
**Denver, CO 80261-0013**

Retain a copy of this return for your records.



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Check here if this is an Amended Return •

|  |                          |                     |                 |                     |
|--|--------------------------|---------------------|-----------------|---------------------|
| Colorado Account Number  | Period (MM/YY) - (MM/YY) | Due Date (MM/DD/YY) | Industry Code   | Location/Juris Code |
| SSN 1  | SSN 2                    | FEIN                | <b>0620-100</b> |                     |
| <b>1. Sales of Lodging Services</b>  |                          |                     | <b>(890)</b>    | 00                  |
| <b>2. Tax Line 1 x</b>   |                          |                     | <b>(100)</b>    | 00                  |
| <b>3. Penalty Line 2 x .10</b>   |                          |                     | <b>(200)</b>    | 00                  |
| <b>4. Interest Line 2 x</b>  |                          |                     | <b>(300)</b>    | 00                  |
| <b>5. Amount Owed</b>  |                          |                     | <b>(355)</b>    | <b>\$ .00</b>       |
| <small>The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.</small> |                          |                     |                 |                     |
| <b>Signed Under Penalty of Perjury in The Second Degree</b>  |                          |                     |                 |                     |
| Signature  |                          |                     | Date (MM/DD/YY) | Phone               |

