

## General Instructions

**Reporting Forms:** Each year the Town of Hayden will mail the forms needed to report and send payments of the Lodging Tax for the current calendar year. Each return is marked with the period covered in the order in which they should be used. You must use the return that corresponds to the period for which you are filing. Please be sure to send the form with your payment. Make a copy of the form for your records. Forms and payment are due on or before the 20<sup>th</sup> day of the month succeeding the month in which taxes have been collected and paid. A return must be filed even if there is no tax due.

**Changes or Closures:** If you move, change your mailing address, change your business or trade name, or are no longer in business, you must inform this department of such changes in writing. If the business ownership changes, the new owner cannot use the previous owner's reporting forms. The new owner must apply for his/her own Town of Hayden Sales Tax License and personalized forms.

**Records:** Copies of the returns and records sales, including sales invoices, must be retained for a period of three years. The burden of proof for exempt sales rests with the seller. Records must be open for inspection by authorized representatives of the Town of Hayden, Finance Department. All sums of money paid by the purchaser to the seller as taxes shall be and remain public money, as property of the taxing jurisdiction. The seller should always maintain sufficient records of payment.

### Town of Hayden Lodging Tax Return

- ◆ The Lodging Tax rate is 3.5% effective January 1, 2010. This tax is in addition to the sales tax already charged for lodging accommodations that you currently remit to the State of Colorado.
- ◆ **The additional 3.5% tax is the only portion of sales tax that will be remitted to the Town of Hayden.** You must continue to remit sales tax to the State of Colorado Department of Revenue in the same manner and at the same tax rate as you currently do.
- ◆ You must report gross sales and net sales on your return.
- ◆ Return must be filed even when no tax is due. Enter a zero in columns when appropriate.
- ◆ You must use the return that corresponds to the period for which you are filing.
- ◆ Make a copy of the return for your records.
- ◆ Make check payable to the Town of Hayden.
- ◆ Mail the signed return and check in the preprinted envelope.

*Returns must be filed with the Town of Hayden, P.O. Box 190, Hayden, Colorado 81639 on or before the 20<sup>th</sup> day of the month following the close of the tax period. Mailed returns must be postmarked the 20<sup>th</sup> day of the month or before.*

## Specific Instructions for Lodging Tax Return

**Line 1a:** enter the total amount of lodging sales, including taxable and nontaxable sales. Do not include the amount of sales tax or lodging tax collected.

**Line 1b:** Enter collections of bad debts previously deducted.

**Line 2:** add line 1a and 1b. Enter total amount.

**Line 3a:** enter the amount of sales that are non-taxable. Keep documentation for verification of these sales.

**Line 3b:** enter any rentals in excess of 30 days. This must be 30 continuous days.

**Line 3c:** enter any bad debts

**Line 4:** add lines 3a, 3b, and 3c. Enter total deductions.

**Line 5:** line 2 minus line 4. Enter the net taxable sales.

**Line 6:** Enter the amount of tax. Multiply the amount on line 5 by .035 (3.5%)

**Line 7:** Enter the amount of excess tax collected, if any.

**Line 8:** Add lines 6 and line 7

**Line 9:** Multiply the amount on line 8 by .10 (10%) **if return is filed after the due date.**

**Line 10:** Enter any over or under payments for a prior period.

**Line 11:** Enter the total of Line 8, Line 9, and Line 10. This amount must equal the amount remitted.

Make check payable to the **Town of Hayden**. Returns must be signed and dated.  
Retain a copy for your records.