

# Local Marketing District Tax Return

Please see page 2 for instructions



**DETACH FORM  
ON THIS LINE**

Photocopy for your records.

**Cut here and send only the coupon below. Help us save time and your tax dollars.**

DR 1490 (06/26/14)  
**COLORADO DEPARTMENT OF REVENUE**  
 www.TaxColorado.com

## Local Marketing District Tax Return

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>0610-100</b>	
Signature	Date (MM/DD/YY)	Phone	1. Sales of Lodging Services. <b>(890)</b>	00
Signed Under Penalty of Perjury in The Second Degree			2. Tax	
Name			Line 1 x <b>(100)</b>	00
Address			3. Penalty	
			Line 2 x .10 <b>(200)</b>	00
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. <i>(Do not write in space below)</i>			4. Interest	
			Line 2 x <b>(300)</b>	00
			5. Amount Owed <b>(355)</b> \$	.00



# Local Marketing District Tax Return Instructions

## Who Must File a Return:

If you rent rooms and accommodations for less than 30 days, a local marketing district tax is charged to the customer. This includes lodging provided by hotels and motels, as well as condominium rentals and space rentals at the auto camps and trailer parks. A local marketing district tax return must then be filed. A return must be filed even if no tax is due.

## When You Must File:

Effective with all returns filed after July 1, 2014 you must file your local marketing return with the same filing frequency and due date as your sales tax. See table below. If a due date falls on a weekend or holiday, the next business day is considered the due date.

Period	Return is Due
January	February 20
February	March 20
March	April 20
January–March	April 20
April	May 20
May	June 20
June	July 20
April–June	July 20
July	August 20
August	September 20
September	October 20
July–September	October 20
October	November 20
November	December 20
December	January 20
October–December	January 20

## Amended Return:

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

**Line 1 Sales of lodging services.** Enter the gross income from such rentals.

**Line 2 Tax.** Multiply the amount on line 1 by the local marketing district tax rate. Enter on line 2.

**Line 3 Penalty.** Failure to file the return by the due date or pay the tax by the due date, subjects the vendor to a penalty of 10% plus 1/2% for each additional month, not to exceed 18% of the tax due.

**Line 4 Interest.** Failure to file the return and pay the tax on time subjects the vendor to interest at the prime rate effective on July 1 of the previous year and to penalty interest at the same amount. Monthly interest rate may be prorated for a part of a month. For additional information see FYI General 11 on the Department of Revenue web site [www.TaxColorado.com](http://www.TaxColorado.com)

**Line 5 TOTAL DUE**—Add lines 2, 3 and 4. Pay this amount

**Include the account number on your check to ensure proper credit.**

**Mail to and make checks payable to:**

Colorado Department of Revenue  
Denver, CO 80261-0013