
Tax Compliance Guide

Certificate of Taxes Due Topic 334

(03/2020)

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A *Certificate of Taxes Due* is issued by the Finance Director to certify that a business is licensed with the City and current with its taxes. The certificate will indicate whether any tax liability exists at the time of certification. It is generally used for the seller of a business to certify to potential purchasers that there are no outstanding taxes. It is also used to certify to the City Clerk that taxes are current for liquor license renewal purposes.

Because this information is confidential, the certificate must be requested by the taxpayer, but can be provided to the taxpayer or directly to a third party. Request forms can be obtained in the *Westminster Tax Forms* section located in the Business tab on the City website or by contacting the Sales Tax Division. There is no charge for the certificate, which takes approximately two days to prepare.

The taxpayer may be required to provide the selling price of the tangible personal property in the course of requesting the certificate. This will assist the City in assessing any sales/use taxes that will result from the sale.

The certificate only certifies taxes known to be outstanding as of the date prepared. The City is not precluded from assessing taxes discovered through a subsequent audit or investigation.

Examples

1. The owners of a Westminster motel wish to sell the motel. An interested purchaser is conducting standard due diligence research regarding the property and requires that the seller provide evidence that their taxes are current. The owners of the motel can file a request with the Sales Tax Division for a Certificate of Taxes Due and ask that it be provided directly to the interested buyer.

Related Topics

[Sale/Purchase of a Business](#)

Citations

Colorado Revised Statutes
§38-25.5-102. Certificate of Taxes Due

Westminster Municipal Code
§ 4-1-4. Acquisition of Business
§ 4-2-12. Inception of Business; Initial Use Tax

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT WESTMINSTER TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE WESTMINSTER MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

Contact Us

For additional assistance, please contact us:

City of Westminster
Sales Tax Division
4800 West 92nd Avenue
Westminster, CO 80031

Phone: (303) 658-2065

Fax: (303) 706-3923

Administrative offices are open Monday through Thursday from 7:00a.m. to 6:00p.m. (closed Friday).

E-mail address: salestax@cityofwestminster.us

Website: <http://www.cityofwestminster.us>
From the Business menu, choose Westminster Taxes