

# Instructions for Admissions Tax Return

## General Instructions

### Purpose of Form

This form is used for taxpayers to report receipts from sales of admissions and related tax liabilities pursuant to Title IV Chapter 3 of the *Westminster Municipal Code* ("Code"). This form should not be used to report liabilities for other tax types, such as sales or use taxes.

### Due Date

Admissions tax returns must be filed on or before the 20<sup>th</sup> of the month following the end of a reporting period, even if no tax is due. Generally, sellers of admissions will be required to file on a monthly basis. Returns filed by mail must be **postmarked** by the due date. Refer to the face of the return for the reporting period and due date.

### Reminders

**Additional returns may be required.** Sellers of taxable admissions must also file periodic sales and use tax returns and may also be required to file additional returns for other tax types. Contact the Sales Tax Division for additional information.

**Verify the reporting period and due date.** Please check the return form to ensure you are using the return which corresponds with the reporting period for which you are filing. If you have misplaced the required return, contact the Sales Tax Division for a replacement.

**Do not attach enclosures.** Mail the completed and signed return in the envelope provided. Do not staple the check or other attachments to the return.

**Signature required.** The person completing the return on behalf of the taxpayer must sign and date the form at the bottom. A printed name is also required. If the taxpayer is not a natural person, the title of the officer or agent completing the form on behalf of the taxpayer must also be printed on the form. Forms without a signature may be returned and may not be considered timely filed.

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## Specific Instructions

**Line 1 – Gross Receipts from Admissions.** Enter the total amount of receipts from sales of admissions as defined, both taxable and non-taxable, for the reporting period covered.

**Line 2 – Deductions.** Enter the amounts, if any, of exempt sales as follows:

- A) Enter the total amount of sales billed directly to and paid directly by the funds of qualifying governmental, religious, and charitable organizations. See *Tax Compliance Guide* topic 307 for additional information.
- B) Enter the amount of admissions tax, if any, included in the amounts reported on line 1.
- C) Enter other exempt sales not covered above.



The vast majority of allowable deductions are covered by lines 2A and 2B. Taxpayers are encouraged to contact the Sales Tax Division prior to taking any other deductions to avoid improperly deducting taxable sales.

**Line 3 – Total Deductions.** Total all deductions listed on lines 2A through 2C.

**Line 4 – Net Taxable Admissions.** Subtract line 3 from line 1 and enter the difference on this line 4.

**Line 5 – Amount of Admissions Tax.** Multiply the amount computed on line 4 by the applicable admissions tax rate listed on this line 5.

**Line 6 – Excess Tax.** Sellers are not permitted to retain any amounts collected in excess of the amount computed on line 5. If the total Westminster admissions tax collected exceeds the amount computed on line 5, enter the difference on this line 6.

**Line 7 – Adjusted Admissions Tax.** Add line 5 to line 6 and enter the total on this line 7.

**Line 8 – Vendor's Fee.** The Code permits the retention of a collection fee **provided the tax is reported and paid by the due date.** Compute the fee, if allowed, by multiplying the amount on line 7 by 2.50% and enter the *lesser* of this amount or \$100.

**Line 9 – Net Admissions Tax Due.** Subtract line 8 from line 7 and enter the difference on this line 9.

**Line 10 – Late Filing Charges.** If the tax will be reported or paid after the due date, compute and add penalty and interest as follows:

- A) Penalty – Multiply the amount on line 9 by 10% and enter the greater of this amount or \$15.
- B) Interest - Interest accrues only in whole-month increments from the due date. Multiply the amount listed on line 17 by 1% and multiply this result by the number of months the tax remained unpaid.

**Line 11 – Total Penalty and Interest.** Add line 10A to line 10B and enter the total on this line 11.

**Line 12 – Amount Due.** Add line 11 to line 9 and enter the total on this line 12. **This is the total due.** Make check payable for this amount to the City of Westminster.

**Signature** – After reviewing the form for accuracy, sign and date the form. Print your name and title below your signature.



WESTMINSTER

Department of Finance  
Sales Tax Division

Phone: (303) 658-2065

Fax: (303) 706-3923

<http://www.cityofwestminster.us>