



# Denver Occupational Privilege Tax Return Quarterly

City and County of Denver  
Department of Finance, Treasury Division  
P.O. Box 660859  
Dallas, TX 75266-0859

Business Name \_\_\_\_\_ Account Number \_\_\_\_\_ Phone Number \_\_\_\_\_

Primary Business Location \_\_\_\_\_ Period End Date \_\_\_\_\_

► **YOU MUST FILE A RETURN EVEN IF  
YOU HAVE DETERMINED NO TAX IS DUE**

If the number of employees for which the business is liable (Line 2) is different from the number of employees from whom the tax was withheld (Line 3) or if no tax is due, you must attach an explanation.

## I. BUSINESS OCCUPATIONAL PRIVILEGE TAX

**Line 1.** Enter the number of self-employed individuals, owners, partners, or managers for each month. Add across to get the total. Multiply that number by \$4.00 and enter the total.

**NOTE:** This line is for self-employed proprietors, partners, or managers of the business. There is no minimum level of monthly earnings required for self-employed proprietors, partners or managers to be liable. All businesses located in Denver or performing work in Denver, regardless of the length or duration, are required to pay a minimum \$4.00 Occupational Privilege Tax (OPT) for each month even when there are no taxable employees.

**Line 2.** Enter the number of employees the business is liable for each month. Add the months across to get the total number. Multiply that number by \$4.00 and enter the total.

**NOTE:** Liable employees are those who worked all or part of their time in Denver and received gross compensation of at least \$500 for the month for services performed in Denver. Include all qualifying employees, even if some have another employer that is withholding this tax. The business is still liable for the business portion if the compensation was \$500 or more. In the case of corporations for purposes of this tax, everyone, including all corporate officers, are considered employees.

## II. EMPLOYEE OCCUPATIONAL PRIVILEGE TAX

**Line 3.** Enter the number of employees liable for this tax each month. Add the months across to get the total number. Multiply that number by \$5.75 and enter the total.

**NOTE:** This line is for all employees who received gross compensation of at least \$500 for the month for services performed in Denver. Corporations under the Business OPT ordinance are considered to only have employees not owners. Therefore all corporate officers meeting the earnings requirement in Denver should be included here. If any employee has another employer who is withholding this tax, Form TD-269 must be furnished to the secondary employer verifying the primary employer is withholding tax.

**Line 4.** Total Tax: Add the tax totals from Lines 1, 2, and 3. Enter that amount here.

**Line 5a.** If the return is filed or paid after the due date, enter 15% of Line 4, or \$25.00, whichever is greater.

**Line 5b.** If the return is filed or paid after the due date enter 1% of Line 4 for each month or part of a month past due.

**Line 6.** If you have an approved credit enter the amount here. Documentation **MUST** be attached.

**Line 7.** Add Line 4, Line 5a, Line 5b, deduct Line 6 (if applicable). Enter the total. This is the total amount owed. Include a check or money order made payable to Manager of Finance.

**RETURN LOWER PORTION - DETACH HERE**

## DENVER OCCUPATIONAL PRIVILEGE TAX RETURN

ACCOUNT NUMBER	Tax Type	Period End	Due Date	Media #
	Occupational Privilege Tax			000000000005
<b>NAME</b>				
<b>PRIMARY BUSINESS LOCATION</b>				
<i>I hereby certify, under penalty of perjury, that the statements made herein are to the best of my knowledge true and correct.</i>				
<b>Signature (Required)</b>		<b>Title</b>		<b>Date</b>
<b>BUSINESS OCCUPATIONAL PRIVILEGE TAX</b>				
<b>1</b> Enter the number of liable self-employed individuals, owners, partners or managers for each month, add across and enter the total.				
Month 1	Month 2	Month 3	Total	
				Multiply Total by \$4.00
<b>2</b> Enter the number of employees the business is liable for each month, add across and enter total.				
Month 1	Month 2	Month 3	Total	
				Multiply Total by \$4.00
<b>EMPLOYEE OCCUPATIONAL PRIVILEGE TAX</b>				
<b>3</b> Enter the number of liable employees for each month, add across and enter total.				
Month 1	Month 2	Month 3	Total	
				Multiply Total by \$5.75
<b>4 Total Tax: Add Lines 1, 2 and 3</b>				
<b>5</b> Late Filing - if return is filed after the due date - Add:				
<b>a</b> Penalty: the greater of 15% of Line 4 or \$25.00				
<b>b</b> Interest: 1% of Line 4 for each month that the return is late				
<b>6</b> Credit: If you have an approved credit enter that amount here (Documentation <b>MUST</b> be attached)				
<b>7 TOTAL DUE AND PAYABLE:</b> Add Lines 4, 5a, 5b and deduct Line 6 (if applicable). This is the total due. Include a check or money order payable to <b>MANAGER OF FINANCE</b>				

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