



Tax Division  
 15151 E. Alameda Parkway, Ste. 5700  
 Aurora, Colorado 80012  
 303.739.7800

# Tax Compliance Guide

## Filing Frequencies, Reporting Periods and Due Dates

(3/2024)

THIS GUIDANCE IS A SUMMARY IN LAYMEN’S TERMS OF THE RELEVANT AURORA 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 AURORA MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

[Auroragov.org/tax](http://Auroragov.org/tax)

### Reporting Periods

The Aurora reporting periods for each filing frequency are as follows:

Period	Start Date	End Date
Annual	January 1 <sup>st</sup>	December 31 <sup>st</sup>
1 <sup>st</sup> Quarter	January 1 <sup>st</sup>	March 31 <sup>st</sup>
2 <sup>nd</sup> Quarter	April 1 <sup>st</sup>	June 30 <sup>th</sup>
3 <sup>rd</sup> Quarter	July 1 <sup>st</sup>	September 30 <sup>th</sup>
4 <sup>th</sup> Quarter	October 1 <sup>st</sup>	December 31 <sup>st</sup>
Monthly	1 <sup>st</sup> of the month	Last day of the month

OPT returns must be filed monthly if the business has more than 25 employees and monthly or quarterly if the business has less than 25 employees.

### Lodgers Tax

The assigned filing status for each account is the taxable period: monthly, quarterly, or annually. If you are uncertain of your assigned filing status, please contact the Tax Section.

Estimated Annual Tax Liability	Filing Frequency
Monthly	Tax liability of over \$300 per month.
Quarterly	Tax liability of between \$15.01 - \$300 per month.
Annually	Tax liability of \$15.00 or less per month.

### Filing Frequencies

Taxpayers may elect to file more frequently than required, but not less. The City may periodically review average remittances and require taxpayers to file more frequently. Notice will be sent to taxpayers whose filing frequency is being changed.

**The following are the filing frequencies for each Aurora tax:**

#### Sales and Use Tax

The assigned filing status for each account is the taxable period: monthly, quarterly, or annually. If you are uncertain about your filing status, please contact the Tax Section. The filing status is determined by the amount of taxable sales listed below:

Estimated Annual Tax Liability	Filing Frequency
Monthly	Taxable sales are \$96,000 or more per year (if the tax is more than \$300 per month).
Quarterly	Taxable sales are \$4,801 to \$95,999 per year (if the tax is less than \$300 per month).
Annually	Taxable sales are \$4,800 or less per year (if the tax is less than \$15 per month).

### Disposable Bag Fee

Disposable Bag Fee Returns are due on the 20th of the month following the taxable period. The taxable period for all bag fee filers is quarterly.

### Local Exchange Tax

The assigned filing status for each account is the taxable period: monthly, quarterly, or annually. If you are uncertain about your filing status, please contact the Tax Section. The filing status is determined by the amount of taxable sales listed below:

Estimated Annual Tax Liability	Filing Frequency
Monthly	For monthly tax liabilities averaging over \$300 per month.
Quarterly	Tax liabilities averaging less than \$300 per month

### Recreational Marijuana Sales and Excise Taxes:

The taxable period for all Aurora marijuana related returns is monthly.

### Occupational Privilege Tax (OPT)

## Due Dates & Timely Filing

Tax returns are generally due on the twentieth (20th) of the month following the end of the reporting period. The sole exception is for Occupational Privilege Tax, which is due on the last day of the calendar month following the end of the reporting period.

For the return to be considered on time, the tax owed must be paid on or before the due date. Late payments are subject to penalty and interest charges.

Returns and payments sent by mail must be postmarked on, or before, the due date to be filed on time, and provided all of the following conditions are met:

1. The return and payment must be contained in an envelope or wrapper legibly and properly addressed to the address for filing designated by the City;
2. The return and payment must be sent by first class mail with sufficient postage prepaid; and
3. The postmark on the envelope must be made by the United States Postal Service.

Dates made by private postage meters as well as reception dates by private common carriers are not equivalent to USPS postmarks and will not be acceptable evidence of timely filing. Returns and payment sent by these methods – and by any other method such as hand delivery or electronic transmission – must be received by the due date to be considered filed timely.

If the due date falls on a Saturday, Sunday, or City holiday, the due date is extended to the next business day. Payments that are returned after the due date for non-sufficient funds, closed accounts, and/or incorrect bank routing/account numbers will not be considered timely filed and will incur penalties and interest in addition to a \$25 returned item fee.

## Special Reporting Periods & Due Dates

*Final Return* – If a business closes or changes ownership, the final reporting period ends as of the date of closure or transfer of ownership. The final return should be filed within 10 days of the close of the business.

*Temporary/Special Event Licenses* – The reporting period for temporary licenses is the duration the license was issued for. The return is due on the 20<sup>th</sup> of the month following this date.

## Multi-Location Taxpayers

Taxpayers operating at more than one location in Aurora must obtain a business license for each location. Taxpayers will also need to make a separate return for each location/account with the City; Consolidated filing is not permitted. Taxpayers located within the City that also make online, catalogue, and out-of-city sales may not combine such sales with those sales made from City of Aurora locations. A separate location/account for any online, catalogue, and out-of-city sales must be established.

## Citations

### *Aurora Municipal Code*

- § 130-160. Responsibility for payment
- § 130-164. Special accounting basis for remittance of tax
- § 130-165. Consolidation of returns
- § 130-328. Filing Statement
- § 130-327. Time of payment of tax
- § 130-366. Filing of Return
- § 130-367. Consolidation of returns
- § 130-406. Responsibility to pay tax

## Contact Us

For additional assistance, please contact us:

City of Aurora  
*Tax Division*  
 15151 E. Alameda Parkway Ste. 5700  
 Aurora, CO 80012

**Phone:** (303) 739-7800

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**Website:** <http://www.auroragov.org/tax>

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