

STANDARD (NON-EMERGENCY) REGULATION/RULE

Rule 3-17-7.A.20

[do not remove space – for Clerk label]

RULE ESTABLISHING APPROVED CITY TAX RETURN FORMS, PROCEDURES FOR FILING TAX RETURNS, AND REQUIRING TAXPAYERS TO USE ONLINE FORMS WHEN FILING TAX RETURNS WITH THE CITY

BRC Section that is the subject of this Rule: Sections 3-17-7 “Tax Returns,” B.R.C., 1981 and 3-17-8 “Duties and Powers of City Manager,” B.R.C., 1981.

1. To the extent only of any conflict, this Rule supersedes any conflicting Rules or parts of Rules.
2. This Rule incorporates the guidance, requirements, rules and regulations shown below:

**I. SCOPE**

This Rule applies to the taxes levied or imposed in Title 3 of the Boulder Revised Code and the bag fee imposed by Chapter 6-15 of the Boulder Revised Code.

**II. DEFINITIONS**

In addition to the definitions of terms contained in Section 3-1-1 of the Boulder Revised Code, the following definition applies as used in this policy:

**Boulder Online Tax:** The City of Boulder’s online tax portal, located at <https://boulderonlinetax.gentaxcpc.net>

**III. SUPERVISORY RESPONSIBILITY**

The Director of Finance or its designee is responsible for providing assurance that the Tax & License Division applies this policy consistently.

**IV. TAXPAYER RESPONSIBILITY**

It is the responsibility of licensed taxpayers to use the approved return form to file and pay taxes that are collected under Title 3 and the bag fee under Title 6-15 of the Boulder Revised Code. Failure to use the approved tax return form will result in rejection of the invalid tax return form and may cause assessment of penalty and interest for late filing under Section 3-17-13 of the Boulder Revised Code.

**V. PROCEDURES**

The City Manager’s approved tax return forms may be accessed via the Boulder Online Tax portal: <https://boulderonlinetax.gentaxcpc.net>. The forms will appear online as generated by Boulder Online Tax requiring the following information and such other information as necessary for the proper remittance and collection of the taxes by the City: Taxpayer Name, Taxpayer

Account Number including Site ID and Tax Type, Letter Number, Media Number and Site (Location) Address.

#### Online Filing

All taxpayers will be required to have an online customer profile. The online customer profile is required to generate the tax return form and obtain a media number required for each return. The taxpayer may file and pay taxes online or may print the form generated and mail with payment. Payment options for online filing will include ACH Debit (no fee), Credit Card (including a service fee), payment by check using a mailable voucher, and ACH Credit for qualified taxpayers.

#### Paper Filing

Taxpayers that choose to file tax returns by printing the form generated through Boulder Online Tax and personally deliver, or mail with payment. Valid returns are those generated by Boulder Online Tax and will include a media number generated by Boulder Online Tax. Return forms generated through external tax preparation software programs will result in rejection of the tax return form as invalid and may trigger assessment of penalty and interest for late filing under Section 3-17-13 of the Boulder Revised Code.

#### Hardship Accommodations

Taxpayers that possess a disability or other hardship that prevents them from accessing Boulder Online Tax to file a return may request special accommodation by contacting Sales and Use Tax staff at [salestax@bouldercolorado.gov](mailto:salestax@bouldercolorado.gov), 303-441-3051, or in person at 1136 Alpine Ave, Boulder CO, 80304.