



## Denver Tax Amnesty

By [D. Laird Blue](#)

The City and County of Denver's [Tax Amnesty Program](#) (the "**Program**") for unreported Denver Sales, Use and Occupational Privilege taxes (the "**Amnesty Taxes**") began October 1, 2011. The Program applies to businesses and individuals who have any unreported Amnesty Taxes due for any period ending on or before June 30, 2011.

The Amnesty Program applies to most businesses and individuals who previously failed to file a return or underreported Amnesty Taxes on a previously filed return for any taxable period ending on or before June 30, 2011, or who purchased goods for consumption in Denver from vendors that did not charge Denver sales tax, including untaxed purchases over the Internet. The benefit to the taxpayer is all penalties relating to the Amnesty Taxes paid pursuant to the Program are waived, as is one-half of the interest. In addition, the taxpayer avoids criminal prosecution for taxes paid pursuant to the Program.

To qualify for the Program, a taxpayer must pay the unreported taxes and one-half of the interest thereon, and file an [Application for Tax Amnesty](#) on or before December 30, 2011. Applications will be accepted beginning October 1, 2011. A taxpayer who files an Application waives its right to future claims for refund, credits and appeals relating to the periods and taxes that are included in the Application.

Taxes which are not eligible for amnesty include:

- Taxes incurred after June 30, 2011;
- Taxes for which a Notice of Deficiency, Notice of Underpayment or Notice of Final Determination, Assessment and Demand for Payment has been issued by Denver prior to the filing of the Application;
- Taxes that are the subject of a written payment agreement and were due prior to October 1, 2011; and
- Taxes for which the taxpayer is being investigated or prosecuted for criminal or fraudulent activity related to Denver taxes as of October 1, 2011.

Taxpayers who are currently being audited may also participate in the Program if the taxpayer meets the other eligibility requirements.

If you have questions about the Program or whether you qualify to participate in the Program, you may contact the [tax attorneys](#) at [Jones & Keller](#) for assistance, or feel free to contact D. Laird Blue at (303) 573-1600 or directly via e-mail at [lblue@joneskeller.com](mailto:lblue@joneskeller.com).

THIS TAX ALERT MAY CONTAIN INFORMATION CONCERNING A FEDERAL TAX ISSUE OR ISSUES AND IS NOT INTENDED TO BE USED, AND MAY NOT BE USED, BY ANY TAXPAYER FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON ANY TAXPAYER BY THE INTERNAL REVENUE SERVICE.

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## Contacts

Jones & Keller, PC – Denver Downtown  
1999 Broadway, Suite 3150  
Denver, Colorado 80202  
P: (303) 573-1600  
F: (303) 573-8133  
[www.joneskeller.com](http://www.joneskeller.com)

Jones & Keller, PC – Denver Tech Center  
5613 DTC Pkwy, Suite 970  
Greenwood Village, Colorado 80111  
P: (303) 376-8400  
F: (303) 376-8439  
[www.joneskeller.com](http://www.joneskeller.com)

Jones & Keller, PC - Arizona  
7150 E. Camelback Road, Suite 444  
Scottsdale, Arizona 85251  
P: (480) 389-4234  
F: (480) 389-4226  
[www.joneskeller.com](http://www.joneskeller.com)

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