

## **Sales Tax - Filing Frequency (Zero Filing)**

*My company did not have any Sales/Wage Withholding for our last filing period. Do I still file a form for this?*

A return should be timely filed for each filing period even if no sales tax or wage withholding tax is due. This will keep your account in good standing and active with the Department of Revenue. If you had no sales or wage withholding to report, simply file the same return with zeros. If the return is not timely filed, a delinquency notice will be sent requesting that a return be filed or that a payment is due.

### **For Sales Tax:**

If there is no tax to report, enter a zero on "Colorado Retail Sales Tax Return" ([DR 0100](#)), line 9 "Sales Tax Due," and in each local or special district column for which you are required to collect tax. Or you may use the online [Sales Tax Zero File](#) service. After 12 months of consecutive filing of zero returns, you will receive a letter notifying you that your account should be renewed or the sales tax account portion of your Department of Revenue account will be closed.

### **For Wage Withholding Tax:**

Except for weekly accounts, a "Income Withholding Tax Return" ([DR 1094](#)) must be filed for each period even if no taxes were withheld. Weekly accounts must file at least monthly if no taxes were withheld. After filing 12 months of consecutive zero returns, our policy is to close the wage withholding portion of your Department of Revenue account due to inactivity.

If your sales or wage withholding account is closed because of inactivity and you would like it reopened, please fill out the "Colorado Business Registration" ([CR 0100](#)) and include your current Department of Revenue account number on the form. You can send this to:

1375 Sherman St.  
Denver, CO 80261-0013