

**Regulation (39-) 26-110.**

A retailer required to collect tax imposed under this section who is doing business in two or more locations within the state of Colorado may:

(1) file a separate sales tax return for each business location within the state of Colorado, or

(2) file a consolidated sales tax return covering all business locations within the state of Colorado. If consolidated sales tax returns are filed, the retailer must complete and return all accompanying supplemental schedules.

Undercollections and overcollections may not be offset. See [regulation 26-105.1\(a\)](#).