DR 0100 (09/23/05) WEB
COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0013
www.taxcolorado.com

COLORADO RETAIL SALES TAX RETURN

GENERAL INSTRUCTIONS **The state sales tax rate is 2.9%**

Rounding Instructions: All entries of state and local taxes on this sales tax return must be rounded to the nearest dollar. You will still collect and keep track of exact amounts of sales tax. Books, records and statements or invoices to buyers must reflect actual tax amounts. It is only when you fill out this return that you round the numbers you are reporting. Your sales tax remittance must not differ from the exact amount of tax collected by more than 50 cents. Round amounts under 50 cents down to 0 (zero) cents. Increase amounts from 50 to 99 cents to the next dollar.

A return must be filed even if there is no tax due. If there is no tax due in an applicable column, you ***MUST ENTER THE NUMBER 0*** in that column. Failure to enter zeros will result in the issuance of an automatic estimated tax due notice.

Changes or Closures: If you move, change your mailing address, change your business or trade name, or are no longer in business, you must inform the Department of Revenue of such changes by completing the change or closure form DR 1102 "Business Tax Account Change or Closure Form." If the business ownership changes, the new owner cannot use the previous owner's reporting forms. The new owner must apply for his/her own Colorado Account Number and personalized forms.

Records: Copies of your completed sales tax return and records of both purchases and sales, including sales invoices and purchase orders, must be retained for a period of three years. The burden of proof for exempt sales rests with the seller. Records must be open for inspection by authorized representatives of the Executive Director, Department of Revenue.

All sums of money paid by the purchaser to the seller as taxes shall be and remain public money, as property of the taxing jurisdiction. The seller should always maintain sufficient records of payment.

FOR ADDITIONAL INFORMATION:
Colorado Department of Revenue
Denver CO 80261-0013
(303) 238-SERV (7378)
www.taxcolorado.com

Colorado Department of Revenue
Tax Forms, Information and E-Services

E-Services for Business

The following services are centrally accessible at *www.TaxColorado.com*

Sales Tax Account History – See your tax account payments back to 2002. You'll need your account number to obtain a PIN for security purposes.

Sales Tax ZeroFile – Safely and easily file a Colorado Sales Tax form (DR 0100) for state and state-collected local sales tax when you have zero net sales (line 3 of form DR 0100) and no sales tax due. Any filing period type (monthly, quarterly, annually and seasonally) is eligible. Retailers with only one location and no payment due may use this system. Also available by calling (303) 205-TAX0 (8290).

The following services are available on both the TaxColorado.com Web site and also by phone at (303) 238-FAST (3278).

Local Sales Tax Rates – A fast way to find sales tax rates for ANY local jurisdiction.

Sales Tax License Verification – Confirm whether a Colorado sales tax license or exemption certificate is valid. If you have a sales tax license or exemption certificate number, you can find this information quickly.

Retailers' Sales Tax Rates – Check on the sales tax rates at your specific business location(s).

DR 0100 (09/23/05) WEB
COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0013
www.taxcolorado.com

COLORADO RETAIL SALES TAX RETURN

- **The service fee rate for state sale tax is 2.33% through June 2005. Effective July 1, 2005, the service rate will change to 3.33%.**
- **You must report gross sales and net sales for *ALL* applicable taxing jurisdictions on your return.**
- **Special district taxes include RTD 1.0%, scientific and cultural district .1%, the metropolitan football stadium district (FD) at .1%.**
- Return **MUST** be filed even when no tax is due. Enter the number 0 (zero) in all applicable columns.
- ***You must provide the account specific information: Date, Phone Number, Name, Due Date, Account Number, and Filing Period.***
- Complete both sides of the worksheet for your records.
- Make check payable to the Colorado Department of Revenue.
- If you remit by EFT, **you must call before 4:00 p.m. mountain time on the due date.** Please remember to mark the EFT box before mailing in the form.
- Mail the remittance copy and check to the address listed below.

Returns must be filed with the **COLORADO DEPARTMENT OF REVENUE, DENVER, CO 80261-0013** ***on*** or ***before*** the 20th day of the month following the close of the tax period. Mailed returns must be postmarked the 20th day of the month or before.

The law provides severe penalties for any violation of the sales tax laws. Methods of enforcement, as defined in the regulations, include liens which are satisfied before all other claims on real and personal property of the taxpayer or property used by the seller. Continued delinquency will result in seizure and sale of the property under distraint warrant.

SPECIFIC INSTRUCTIONS FOR SALES TAX RETURN

LINE 1: **Enter the total amount of money received** from all sales and services, including taxable and nontaxable sales and collections of bad debts previously deducted. Do not include the amount of sales tax collected.

LINE 2A: **Enter the amount of sales** to other licensed dealers. Keep documentation for verification of these sales.

LINE 2B: **Enter the amount of any other deductions.** These deductions should be itemized on the copy you keep for your records.

LINE 3: **The net sales** amount must be entered in each column. If this amount is zero, try the Sales Tax ZeroFile service at *www.taxview.state.co.us.zero* and file a paperless return.

LINE 3A: **Enter the amount of sales** delivered out of your taxing area.

LINE 3B: **Enter the total amount of state exemptions** and any applicable local exemptions. Exemptions must be itemized on the Deductions and Exemptions Schedule of the sales tax return.
Provide the amount of exemptions for each category and enter the amount on Line 3B Exemptions. For specific information about sales tax exemptions, call the Department of Revenue at 303-238-SERV (7378) or visit the Web site at www.taxcolorado.com

LINE 3C: **If an overpayment of tax** was made on a previous return, enter the amount of gross sales on which that tax was based. Overpayment taken here must not result in a negative amount. Tax credit can only be used against the same type of tax.

LINE 4: **Enter net taxable sales.** Subtract the total lines 3A, 3B, and 3C from line 3 in each column. The net taxable sales amount must be entered in each column.

LINE 5: **Enter amount of tax** for each type of sales tax collected. Multiply the amount of line 4 by the applicable tax rates which are printed below line 4.

LINE 6: **Enter the amount of excess tax collected.** Do not include any amounts already included in line 3c. Report the amount of 3% sales tax collected on this line.

LINE 7: **Add lines 5 and 6.**

LINE 8A: **Service fee rate.** If this rate is not shown, see Colorado Sales/Use Tax Rates (DRP 1002) or *www.taxview.state.co.us* to determine appropriate rate.

LINE 8B: **Enter deduction** for service (vendor's) fee allowed to the seller for each applicable tax. Multiply line 7 by the applicable service fee rate shown in each column. This deduction is only allowed if the complete return is filed on department-approved forms and the tax is paid on or before due date.

LINE 10: **Goods purchased tax free for resale** but taken out of stock for personal or business use must be reported and tax paid on the items. Enter cost of goods next to the $ sign. Then multiply that amount by the tax rate for each separate tax that applies (e.g., county, city, RTD) and enter that amount in the appropriate column. Other tax free purchases of any kind which will not be resold should be reported and taxed on the Use Tax Return (DR 0252) and/or RTA Use Tax Return (DR 0251).

LINE 12: **Penalty.** Failure to file the return and pay the tax on time subjects the vendor to a penalty of 10% of the tax due.

LINE 13: **Interest and penalty interest.** Failure to file the return and pay the tax on time subjects the vendor to interest at the prime rate effective on July 1 of the previous year and to penalty interest at the same amount. Monthly interest rate may be prorated for a part of a month. Current interest rates are available on Department of Revenue Web site, *www.taxcolorado.com*

LINE 15: **Add the total of *ALL* taxes shown in each column of line 14.** Amount shown in line 15 must equal amount remitted. If paying by EFT, be sure to mark the box.

Return Check Policy - If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your banking account electronically.

DR 0100 (09/23/05) WEB
COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0013
www.taxcolorado.com

COLORADO RETAIL SALES TAX RETURN

Deductions and Exemptions Schedule:

Part A - Deductions

2B Other Deductions must be itemized in the schedule below.	KEEP THIS FOR YOUR RECORDS	
(1) Service sales		.00
(2) Sales to governmental agencies, religious or charitable organizations		.00
(3) Sales of gasoline and cigarettes	4,980	.00
(4) Sales of drugs by prescription and prosthetic devices		.00
(5) Trade-ins for taxable resale		.00
(6) Bad debts charged-off, returned goods, trade discounts and allowances where tax was paid (cash discounts are not allowed)		.00
(7) Cost of utilities, excluding tax (restaurants only, at end of year, using form DR1465)		.00
(8) Sales of Agricultural Compounds		.00
(9) Other (Explain)		.00
Total add lines (1) through (9) (enter here and on line 2B of the return) **Total**	4,980	.00

Part B - Exemptions

3b. Enter total **State Exemptions** and applicable Local Exemption on line 3b.
Net sales must be itemized below.

	COUNTY/ MTS	CITY/LID	SPECIAL DISTRICT	STATE
(1) Food, including food sold through vending machines	.00	.00	16,840 .00	16,840 .00
(2) Machinery	.00	.00	.00	.00
(3) Electricity	.00	.00	.00	.00
(4) Farm Equipment	.00	.00	.00	.00
(5) Pesticides	.00	.00	.00	.00
(6) Sales of low-emitting vehicles, etc.	.00	.00	.00	.00
(7) Other (explain)	.00	.00	.00	.00
Total (enter here and on line 3B of the return) **Total**	.00	.00	16,840 .00	16,840 .00

Return Check Policy - If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your banking account electronically.

DETACH FORM ON THIS LINE

MAIL COMPLETED FORM WITH PAYMENT TO THE COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0013

Date | Phone ( ) | *Signed under penalty of perjury in the second degree.* Signature

Name

Due Date

Acct. No. XX-XXXXX | Period 01/05 | **20-100**

1. Gross Sales and Services (include bad debts, previously deducted) (1-4) 36,420 00

2. Deductions: **a.** Sales to other licensed dealers, for resale (2-4) 00

b. Other deductions (itemized above) 4,980 00

c. Total (add lines 2a & 2b) 4,980 00

17

	Jefferson							
3. Net sales: (line 1 minus line 2C)	31,440	00		00	31,440	00	31,440	00
a. Sales out of taxing area		00		00		00		00
b. Exemptions (from schedule)	0	00		00	16,840	00	16,840	00
c. Overpayment from previous return		00		00		00		00
4. Net taxable sales (line 3 minus a,b,& c)	(4-1) 31,440	00	(4-2)	00	(4-3) 14,600	00	(4-4) 14,600	00
TAX RATE	.005		N/A		.012		.029	
5. Amount of sales tax	157	00		00	175	00	423	00
6. Excess tax collected	(6-1)	00	(6-2)	00	(6-3)	00	(6-4)	00
7. Total (add lines 5 & 6)	157	00		00	175	00	423	00
8. a. Service fee rate	.0333				.0333		.0333	
b. Service fee allowed vendor (only if paid on or before due date)	(8-1) 5	00	(8-2)	00	(8-3) 6	00	(8-4) 14	00
9. Sales tax due (line 7 minus line 8B)	152	00		00	169	00	409	00
10. Tax on $ _____	(10-1)	00	(10-2)	00	(10-3)	00	(10-4)	00
11. Total tax due (add lines 9 & 10) (100)	(11-1) 152	00	(11-2)	00	(11-3) 169	00	(11-4) 409	00
12. Penalty: 0.10 times line 11 (200)	(12-1)	00	(12-2)	00	(12-3)	00	(12-4)	00
13. Monthly interest rate times line 11 (300)	(13-1)	00	(13-2)	00	(13-3)	00	(13-4)	00
14. Total each tax (add lines 11, 12, & 13)	152	00		00	169	00	409	00

15. TOTAL AMOUNT REMITTED (add all columns on line 14) (See return check policy above) **Paid by EFT** ☐ (355) **$ 730 . 00**

COUNTY/ MTS | CITY/ LID | SPECIAL DISTRICT | STATE

DR 0100 (09/23/05) WEB COLORADO RETAIL SALES TAX RETURN • REMITTANCE COPY