DR 1777 WEB (07/01/11)
COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0009
www.TaxColorado.com

VEHICLE DAILY RENTAL FEE RETURN

Who Must File A Return?
Any person or business owning motor vehicles that are rented for periods of less than forty-five (45) days from a location in Colorado must collect $2.00 for each daily rental of such vehicles. Motor vehicles are defined as motor vehicles used to move people or property, including cars, trucks, recreational vehicles (RVs), motorcycles and motor scooters, but not including motorized bicycles. Rentals made to the federal government and certain rentals made by ride-share organizations are exempt from this fee. See publication FYI General 19 for more information.

Due Dates
Monthly returns must be filed. Returns are due by the 20th day of the month, or the next business day if the 20th falls on a Saturday, Sunday or legal holiday. A return must be filed even when no fee is due. If no fee is due, enter the number zero (0) on all applicable lines.

Amended Return
If you are filing an amended return you are required to check the amended return box. A separate amended return must be filed for each period. The amended return must show all tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

Line 1 Enter the number of daily rentals made. If a vehicle is rented twice in the same day each customer should be charged the fee.
Line 2 Enter the number of daily rentals that are exempt.
Line 3 Subtract line 2 from line 1.
Line 4 Enter the tax by multiplying the number on line 3 times $2.00.
Line 5 TOTAL DUE AND TOTAL OWED from line 4.

MAIL TO AND MAKE CHECKS PAYABLE TO:
Colorado Department of Revenue
Denver, CO 80201-0009

DETACH FORM ON THIS LINE

Photocopy for your records.
Cut here and send only the coupon below. Help us save time and your tax dollars.

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VEHICLE DAILY RENTAL FEE RETURN

Account Number	Period	Due Date	Industry Code

FEIN

1701-100

Check here if this is an Amended Return .....●☐

Signed under penalty of perjury in the second degree

Signature	Date	Phone

Taxpayer Name

Address

City	State	ZIP

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

(Do not write in space below)

1. Vehicle days rented			00
2. Exempt vehicle days			00
3. Number of vehicle days (line 1 minus line 2)			00
4. Tax (line 3 times $2.00)	**(100)**	$	00
5. Amount Owed	**(355)**	$	.00