Colorado Department of Revenue

Hospitality Class

Taxpayer Service Division

Agenda

- Introduction
- Legislation
- Food/Beverage
- Eating/Drinking Establishments
- Hotels/Motels
- Tax-Exempt Sales
- Miscellaneous Taxes
- Resources

Introduction

- Class Time
- Breaks
- Food and Beverage
- Restrooms
- Cell Phones
- Questions
- Handouts and Forms
- Businesses in Attendance

Colorado Department of Revenue

Legislation

Candy and Soft Drinks

HB 2010-1191

- **Effective May 1, 2010**, sales and purchases of candy or soft drinks, including candy and soft drinks sold in vending machines, are taxable at the state sales and use tax rate of 2.9%. Candy and soft drinks purchased with food stamps, WIC vouchers or WIC checks remain exempt from sales tax.

- **Candy**, meaning a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruit, nuts, or other ingredients or flavoring in the form of bars, drops or pieces. Candy does not include any preparation containing flour and shall require no refrigeration.

- **Soft drinks**, meaning nonalcoholic beverages that contain natural or artificial sweeteners. Soft drinks do not include beverages that contain milk or milk products, soy, rice or similar milk substitutes or beverages that contain 50 percent or more vegetable or fruit juice by volume.

Nonessential Packaging

- **Effective March 1, 2010** sales and purchases of nonessential food items and packaging provided with purchased food and beverage items are taxable at the state sales and use tax rate of 2.9%.
- Nonessential articles or containers furnished in connection with sale of taxable food. On or after March 1, 2010, a retailer of food, meals, or beverages who purchases nonessential food items or nonessential containers or bags and furnishes the article or container to a consumer in connection with the a taxable retail sale of food, meals, or beverages, must pay sales or use tax on the purchase of the nonessential article or container.
- **Nonessential articles and containers**
  - An article or container is nonessential if it is primarily used for the convenience of the consumer and is not necessary to effectuate the sale of food.

Non-Essential Examples

- Examples of nonessential articles/containers include, but are not limited to, non-reusable:
  - utensils
  - skewers
  - napkins and towelettes
  - bibs
  - serving trays, platters, and dome lid covers to plates or platters
  - placemats, tray liners, and tablecloths
  - Sacks/grocery bags
  - bags and bag ties for bulk grocery produce or bread
  - carryout containers for leftover food sold for immediate consumption
  - Straws/toothpicks/stirring sticks
  - cup sleeves
  - portion dividers
  - single-use baking dishes
  - condiments, including ketchup, mustard, relish, and spices that are not incorporated into a prepared meal at the time it is transferred to the consumer.

Essential Examples

- Examples of essential articles/containers include, but are not limited to, non-reusable:
  - plates, cups, or bowls (and lids for such items) on, or in which, unwrapped or unpackaged hot or prepared food and beverages are served to the consumer;
  - Cups used in vending machines dispensing beverages;
  - Disposable containers or packaging material on, or in which, food is transferred to the consumer, including pizza delivery box, sleeve for French fries, buckets, clamshells or other containers if the retailer cannot transfer the food to the consumer without such article or container.
    A. However, a carryout container used by a consumer to carry leftover meals from the restaurant is not essential.
  - Packaging material used in a non-essential manner would be taxable. For example, butcher paper used as a table liner would not be considered an essential use.

State Service Fee

State Sales Tax Service Fee Restored

- The Colorado state sales tax Service Fee (also known as the Vendor's Fee) has been restored and the rate is now 2.22%. The fee may be claimed on timely filed and paid sales tax returns submitted on or after July 1, 2011 beginning with sales tax returns for June 2011 and 2nd quarter 2011 due on July 20, 2011.
- This applies to state sales tax, state retailers use tax, and Regional Transportation District (RTD), Scientific and Cultural District (CD), Football District (FD), Baseball District (BD) sales tax. The service fee rates for state-collected cities, counties and other special districts are not changed.
- Service rates for state-collected local jurisdictions are listed in the publication Colorado Sales/Use Tax Rates (DR 1002).

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Food/Beverage
FYI Sales 4, “Taxable and Tax Exempt Sales of Food and Related Items”

Exempt Food Purchases

- Food purchases exempt from Colorado Sales Tax.

- Food is defined in Department of Agriculture guidelines 7 U.S.C. section 2012 (g). Exempt items eligible for purchase with food stamps or WIC vouchers include:
  - Food purchased for human consumption at home.
  - Seeds and plants which produce food for human consumption.
  - Food purchased with food stamps or WIC vouchers. (§39-26-707, C.R.S.)

Taxable Food/Beverage

Food and related items not exempt from Colorado sales tax.

- The Department of Agriculture guidelines prohibit the use of food stamps or WIC vouchers for the purchase of the following items.

- These items are sales taxable:
  - Nonfood items such as pet foods, soaps, paper products and household supplies, grooming items and cosmetics.
  - Alcoholic beverages. (Cooking wine and wine vinegar are exempt.)
  - Cigarettes, Tobacco and tobacco products.
  - Food to be eaten in the store, hot foods ready to eat and any food marketed to be heated in the store.
  - Food preservation equipment and items.
  - Vitamins and medicines. (Prescription drugs are exempt under [Reg. 39-26-717.1]

Taxable Food/Beverage cont.

- The following items, if purchased with food stamps or WIC vouchers/checks are exempt from the 2.9% state sales tax, but are taxable if purchased with cash:
  - Carbonated water marketed in containers.
  - Soft drinks.
  - Chewing gum.
  - Candy
  - Seeds and plants to produce food for human consumption.
  - Prepared salads and salad bar items.
  - Cold sandwiches.
  - Deli trays.
- Sales and purchases of food sold through vending machines are exempt from Colorado sales tax.

Local Jurisdictions

- Cities and counties have the option of taxing food. However, if they exempt food from sales tax they must use the same criteria as the state in determining which items are taxable and which are exempt. This includes home-rule cities that administer their own sales tax.
- Localities that elect to tax food still must exempt purchases made with food stamps or WIC vouchers.
- To find out whether a city or county taxes food, retailers should refer to Colorado Sales/Use Taxes (DR 1002).
- The publication can be obtained on our Web site at www.TaxColorado.com.
- Contact home-rule cities directly to find out if they exempt food from sales tax.

Special Districts

- Regional Transportation District (RTD) tax, and the Scientific and Cultural Facilities District (CD) tax are due on any food item sold within RTD/CD boundaries that is subject to the state sales tax.
- If the item is not subject to state sales tax, no RTD/CD tax is due.
- The Rural Transportation Authority (RTA) tax is due on any food item sold within the RTA boundaries that is subject to the state sales tax.
- The DR 1002 will list the various boundaries and tax rates for special districts.

Cooking Wine & Vinegar

- Are cooking wine and wine vinegar tax exempt?
  - Cooking wine and wine vinegar are exempt from Colorado state sales tax.
  - However, if someone is purchasing a wine for cooking from a liquor store or outlet that sells liquor by the bottle, the wine would **not** be tax exempt.

Liquor Sales

- Is liquor by the bottle, can or case sales taxable?
  - Yes. All alcoholic beverages sold by a retailer are subject to Colorado's 2.9% state sales tax as well as any applicable special district or local state-collected sales tax.
  - The retailer collects sales tax from purchaser.
- Is liquor sold by the drink sales taxable?
  - Yes. Alcoholic beverages sold by the drink are subject to Colorado's 2.9% state sales tax as well as any applicable special district or local state-collected sales tax.
  - The seller/vendor pays sales tax if absorbed into the price.
- Those who sell the liquor by the bottle, can, or case, or by the drink must obtain a state sales tax license as well as a liquor license.

Liquor Sales cont.

- Are mixing ingredients purchased exclusively by a business for liquor by the drink tax exempt?
  - Vendors dispensing liquor, wine or beer by the drink, who purchase as ingredients, which are used in mixing the drink, are not required to pay sales tax on the purchase of such ingredients. Per Regulation [(39-26-106.2(b)]
  - This includes soft drinks and carbonated water for the purpose of being used as a mixer for liquor by the drink, since they are resold as part of a drink that is being taxed.

Liquor Sales cont.

- Is the liquor taxable for a fundraising/charitable event if the event includes an open bar?
  - If the event is being held by a charitable organization 501(c)(3) status, with a tax-exempt certificate issued by the department, for the purpose of fundraising, and has an “open” bar (liquor at no charge) at the event, then the organization can use their tax exempt number for the purchase of the liquor used for the function.
  - However, if the organization charges attendees an entrance fee to the fundraising event, tax would be collected from the organization when purchasing the liquor.

Sales Tax Absorption

- Can the sales tax be absorbed into the price of a drink?
  - Normally, sales and use tax cannot be absorbed into the price of a sales taxable item.
  - However, if an establishment is selling liquor by the drink, that business can elect to absorb the tax in the total price of the drink or state it separately.
  - If the business elects to include the sales tax in price in the price of the drink that vendor must continue to operate in such a manner.
  - If the business elects to separately state the sales tax on liquor by the drink then that business must continue to do so unless permission is obtained from the Department of Revenue to change the method in which tax is collected.
  - If the liquor is sold by case, individual bottle or can, by a retailer, then the sales tax must be separately stated.
- See Regulation [(39-26-106.2(b)]

Food Sold at Events

- Are food and beverages sold at special events and sporting events exempt from state sales tax?
  - No. Any food or drink sold at sporting events such as football or baseball games sold by a vendor is sales taxable and tax cannot be absorbed in the purchase price and must be stated separately.
  - The same applies to any other special event where food and drinks for immediate consumption such as hot dogs, hamburgers, soft drinks, potato chips, french fries, etc. are sold.

Employee Meals

- All food and drink sold by the following establishments are taxable: restaurants, snack shops, carryout shops, pushcarts and other sellers of food and drink as specified in §39-26-104 (1) (e), C.R.S.
- However, meals provided at no cost or reduced cost to employees of restaurants and other such establishments are exempt.
- SB09-121 - Eliminates the requirement that meals provided at no charge or at a reduced charge to employees of a business where prepared food and drink is sold, be considered part of the employee's salary, wages, or income in order to qualify for a sales and use tax exemption.

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Eating/Drinking Establishments

- FYI Sales 24, “Special Regulation: Eating & Drinking Establishments”
- FYI Sales 22, “Coupons”
- FYI Sales 72, “Sales Taxability of Tips and Gratuities”
- FYI Sales 48, “Private Clubs”
- FYI Sales 34, “Ice”

Catering

- Liable for sales tax on the total selling price of items sold and/or charges for service essential to providing meals and beverages.

- Example – If you have a catered event and the caterer charges $600 for the catering which includes food/service, etc. sales tax is collected on the full amount.

- FYI Sales 24, “Eating and Drinking Establishments”

Buy One Get One Free

- Buy one get one FREE!

  -Tax applies only to the actual price charged for the meal if deal/coupon is offered by the restaurant directly.

  -Tax applies to the full price of both meals if the coupon/chit is given by an entity other than the restaurant.

- FYI Sales 24, “Eating and Drinking Establishments”

Meals Fund-Raising Events

- Meals priced in excess of the regular selling price are subject to sales tax on the actual/regular selling price not the mark up price.
- Example – If you attend a fund-raising event and purchase a meal for $100.00 The meal would normally cost $20.00, tax is collected on $20.
- FYI Sales 24, “Eating and Drinking Establishments”

Consumed Property

- The vendor of meals and drinks must pay the tax on purchases of most products used or consumed in the operation of the business (e.g., fixtures, linens, silverware and glassware, etc.)

- Remit taxes on form DR 0100A, “Retail Sales Tax Return for Occasional Sales” if purchases are with purchase of a new business.

- FYI Sales 24, “Eating & Drinking Establishments”

Mfg. & Store Coupons

- Manufacturer Coupons
  A. If the coupon is issued by a manufacturer of an article that allows the customer a reduction in the sales price of the product, the article purchased is subject to sales tax on the full selling price before the deduction of the manufacturer's coupon.

- Store Coupons
  A. If a store coupon is issued directly by the retailer for a reduction in the price of an article when the coupon is presented, sales tax applies to the reduced selling price of the article.

- FYI Sales 22, "Coupons"

Tips & Gratuities

- Tips and gratuities are payments that are separately paid to persons providing a service. e.g., servers, waiters or waitresses.

- Tips are NOT taxable:
  - When they are left on the table of location where the service took place.
  - When they are added to the charge receipt after the price and tax are calculated.
  - When separately stated on the bill and are optional for the customer.
  - When no portion is retained by or for the profit of the business.
  - For a large group, if the tip is separately stated, and the customer has the option not to pay the tip.

- FYI Sales 72, “Sales Taxability of Tips and Gratuities”

Private Clubs

- Private clubs such as country clubs, athletic clubs, fraternal organizations are subject to the collection of tax when they sell tangible personal property at retail.
- True, even when all transactions are with the members.
- FYI Sales 48, “Private Clubs”

Sales of Ice

- The sale of ice to manufacturers, carriers, or any other consumer for the purpose of cooling or keeping perishable, items of property, for other uses, is TAXABLE.
- Special Regulation: Ice. 39-26-102(20)(b)(II), C.R.S.
- FYI Sales 34, “Ice”

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Hotels/Motels/Clubs

Meeting/Event Rooms

- A room used exclusively for a banquet, meeting or sales/display room is not subject to state sales tax on charges for these uses.
- A room/suite with beds cannot qualify as exclusively used for any of the above exempt purposes.
- FYI Sales 33, “Hotels and Motels”

Complimentary Hotel Rooms

- Are complimentary hotel rooms subject to state sales or use tax?
  - No, comped “complimentary” hotel rooms are not generally subject to sales tax.
  - Comped living accommodation is a living accommodation, most commonly a hotel room related to a casino, provided by a hotel guest without a room rental charge.
  - Comped rooms are not limited to gambling and are provided in a variety of other contexts (e.g. a company books a large number of rooms for its employees as part of a convention or as reparation for poor service.)
  - A hotel or other living accommodation is a service and it involves real, not personal, property. Therefore, the hotel is not liable for use tax for complimentary rooms.
  - However, if the hotel provides a room at a discounted charge, sales tax is due on the discounted amount paid by the guest.
  - Moreover, if the hotel provides tangible personal property (e.g., food or gifts) at no charge with the comped room, then the hotel is liable for sale/use tax for such property. Sales/use tax is computed based on the hotel’s cost for acquiring the tangible personal property.

Boarding House

- If meals are served only to persons regularly boarding there and not to the public, sales tax is not charged for the meal.
- Boarding houses are exempt from paying sales tax on their food purchases.
- However, sales tax must be paid on all non-food items.
- FYI Sales 24, “Eating and Drinking Establishments”

Bed & Breakfast Inns

- Bed and breakfast inns are engaged in selling meals, snacks and accommodations and the entire charge is subject to sales tax.
- Therefore, bed and breakfast inns will purchase food served to paying guests and guestroom supplies, such as tissue, soaps, lotions, or shoeshine cloths, free of sales tax.
- FYI Sales 24, “Eating and Drinking Establishments”

Rentals

- Sales tax is collected and remitted for all units rented for less than 30 days, including hotels, motels, bed-and-breakfast inns, condominiums, campsites, etc.
- The 30-day rental rule applies to any customer who pays for the room.
- The Department of Revenue policy is not to restrict the 30-day rental to an individual or the same room, but to adhere to the 30 consecutive days of paid use by any single payor/customer.
- Example – If a company rents a room for 30 consecutive days, but four different people from that company stay in the room, each at different times within the 30 days, the room charges are non-taxable because one entity rented the room.
- FYI Sales 11, “Sales Taxes Due on Unit Rentals of Hotels, Motels, Bed-and-Breakfasts, Condominiums, & Time-Shares”

Telephone Charges

- Hotels/motels may take a sales tax deduction for monthly line charges.
- Deduction is limited to the lines dedicated for calls made by customers from their rooms and does not include lines used for calls by sales or administrative staff.
- If it cannot be determined which lines are dedicated or if lines are not dedicated to a particular use, the deduction can be determined by applying the following formula:
    A. Divide the number of local calls billed to patrons by the total number of local calls made from the hotel/motel.
    B. Then, multiply the result by the total line charges paid to the telephone company for local service.
- Deduction may be taken on the Form DR 0100 as an “Other Deduction.”

Telephone Charges cont.

- Hotels and motels that charge their patrons for local and intrastate (within Colorado) long distance telephone calls are obliged to collect state and state–collected local sales tax on the markup.
- Tax is in addition to any taxes the hotel/motel remits to the telephone utility.
- There is no state sales tax on interstate (outside Colorado) phone calls.
- If you are not charging guests for local calls and are only being reimbursed for the cost of intrastate long distance calls, you do not have to report these charges to the Department of Revenue.
- FYI Sales 61, “Telephone Charges by Hotels/Motels”

Supplies

- Supplies made available for guest usage are not subject to sales/use tax at the time of purchase.
- Supplies include:
  - —toilet tissue
  - —soap
  - —shoeshine cloths
  - —clothes bags
  - —matches
  - —facial tissues
  - —coffee
- The tax exemption for supplies is based on the resale of consumables in a taxable transaction, and does not apply to rooms rented continuously for more than 30 days that are not subject to tax.
- FYI Sales 33, “Hotels and Motels”

Deposits

- When a charge is greater than 50% of the daily reservation room rate, the charge is fully taxable.
- When the charge is 50% or less of the daily reservation room rate, the charge is not subject to sales tax.
- FYI Sales 33, “Hotels and Motels”

Service Charges

- For a taxable hotel/motel customer, no separate charge may avoid application of the Colorado sales tax unless such charge is accurately and reasonable related to a tax-exempt service, and is completely disclosed to every customer as an optional service which the customer is not required to use because of the room rental.
- Maid service will always be taxable.
- Charges for use of pools, spas or health clubs must be
  - fully disclosed and be truly optional
  - separately stated and reasonably related to the service in order to be exempt.
- In many cases, this means such services will need to be open to the public and not restricted to guests in order to qualify as non-taxable services not related to the room rental.

Linen Services

- Sales tax can be collected from customers on the following items when separated on invoices and that are a part of the service agreement: Hand soaps, paper towels, toilet tissue, etc.
- If linen company does not separate charges on delivery ticket, sales/use tax is payable by the linen service company.
- Laundered linens/uniforms, etc. is generally considered a service and is exempt from sales tax. The service provider must pay tax on the purchase of all equipment, linens, uniforms, etc. used in the performance of the service.
- A service provider who owns the linens, uniforms, etc. and did not pay sales tax on these items may choose to treat as rentals and collect sales tax on each rental payment.
- Soap, starch, cleaners, water, and other similar items consumed by the service provider are not exempt from tax because these are used and consumed by the service provider, not the customer.
- FYI Sales 39, “Linen Services”

Colorado Department of Revenue

Tax-Exempt Sales

Government Purchases

- Colorado statute exempts from state and state-collected sales tax all sales to the United States government and the State of Colorado, its departments and institutions, and its political subdivisions (county and local governments, school districts and special districts) in their governmental capacities only. [§39-26-704.1, C.R.S.]
- In order for a government entity to take advantage of the tax exemption, the purchase must be made with a prescribed government form or purchase order, and paid for directly to the seller by warrant or check drawn on governmental funds, or via credit card in the name of the exempt governmental agency.
- State government and federal government use a variety of credit cards to facilitate government purchases and travel by their employees. Credit card companies now prohibit retailers from making copies of the card, so exempt purchases paid by credit card must be documented with the DR 1367, “Affidavit of Sales Paid by Government Credit Card.”

Government Purchases cont.

- Units of government and non-profit schools are exempt from Colorado sales tax, and these entities may rent rooms for employees or representatives without paying Colorado and Colorado collected sales tax, as long as payment is from governmental or school funds. Some of these entities have a Colorado exempt number, but it is not required.
- Native American tribal governments are governmental units and exempt from Colorado sales tax, where payments are made from tribal funds.
- Vendors must maintain proof that charges were made under government or school purchase or travel orders, and paid for directly to the seller by warrant or check drawn on government or school funds.

Charitable Organizations

- Charitable entities who have qualified to be exempt from Colorado sales tax, may rent rooms/accommodations on behalf of persons employed by or performing charitable functions on behalf of the organizations.
- Exempt entities may provide as proof of exempt status, a master list of exempt attendees.
- The master list must identify all individuals of a delegation from the exempt entity to an event.
- If a charity based outside of Colorado requests exemption, but has no Colorado number, the vendor/seller should obtain the charities statement that they are qualified under IRC 501(c)(3), or that they are Veterans Organizations under IRC 501(c)(19) and proof of payment should be made from organization funds.
- FYI Sales 33, “Special Regulation: Hotels and Motels”

Colorado Department of Revenue

Miscellaneous Taxes

Local Marketing Tax

What is the Local Marketing District Tax?

- The “Local Marketing District” tax is a tax on lodging services leased or rented for less than 30 days. This includes hotels, motels, condominiums and camping spaces, and in some areas, houses, guest ranches and mobile homes.

How is the tax remitted?

- This tax is remitted quarterly to the Department of Revenue on Form DR 1490 “Local Marketing District Tax Return.” This return must be filed by the 25th day of the month following the quarter for which you are filing. For example, the return is due April 25th for the January-March quarter.

Local Marketing Tax Rates

- The Local Marketing District levies a tax of 1.4% on lodging services including hotels, motels, condominiums and camping spaces inside the town of Vail.
- Gunnison County and Alamosa County levy a 4% Local Marketing Tax on hotel and motel rooms.
- Steamboat Springs levies a 2% Local Marketing Tax.
- Estes Park and its surrounding area including Drake and Glen Haven levies at 2% Local Marketing Tax.
- Tax is remitted quarterly to the Department of Revenue on Form DR 1490 "Local Marketing District Tax Return."
- No service fee is allowed.

County Lodging Tax

What is the County Lodging Tax?

- The County Lodging tax is a tax levied only in certain counties within Colorado and is applied specifically on lodging services provided such as hotels, motels, condominiums, space rentals, camping facilities and services, auto camps and trailer parks.
- If one of these types of businesses rents rooms and accommodations for less than 30 days, a county lodging tax is charged to the customer.
- County lodging tax is due on receipts earned from providing lodging.

How is the tax remitted?

- The “County Lodging Tax Return” (DR 1485) must be filed and monies remitted to the Department of Revenue on a quarterly basis. [§30-11-107.5, C.R.S.].
- This return must be filed by the 25th day of the month following the quarter for which you are filing.
- For example, the return is due April 25th for the January-March quarter.

County Lodging Tax Rates

- The following counties have a tax on lodging services including hotels, motels, condominiums and camping spaces:
  - 2.% - Clear Creek, Custer, Fremont, Huerfano, Lincoln, Prowers, San Juan and San Miguel (Mountain Village omitted)
  - 1.9% - Alamosa, Archuleta (Pagosa Springs omitted), Chaffee, Conejos, Costilla, Delta, Hinsdale, Lake, La Plata (Durango omitted), Logan, Mineral, Moffat, Montezuma (Cortez omitted), Morgan, Rio Blanco, Rio Grande and Saguache.
  - 1.8% - Grand (Winter Park omitted)
  - 0.9% - Bent
- No service fee is allowed

Resources

CDOR Contacts
Tax Classes
Revenue Online
Home-Rule Cities

CDOR Contacts

Colorado Department of Revenue

- www.TaxColorado.com
  - Forms, FYI publications, Online Customer Support, Statutes & Regulations, Links to other government agencies, Tax Index, Tax Alerts
- Call Center, M-F, 8:00 a.m. - 4:30 p.m.
  - 303-238-7378 (SERV)
- Walk-in Service Centers (Visit our Web site for days and hours of operation)
  - Denver (1375 Sherman Street - 14th & Sherman)
  - Colo. Springs, Ft. Collins, Grand Junction, Pueblo

Tax Classes

Free Tax Classes – Department of Revenue

1. Sales/Use Tax Part I – Content online and CPE credit is available.
2. Sales/Use Tax Part II – Content online and CPE credit is available.
3. Wage Withholding – Content online.
4. Contractor/Manufacturing – Content online and CPE credit is available.
5. Hospitality – Content online and CPE credit is available.
6. Printing/Advertising – Content online.
7. Use Tax – Content online and CPE credit is available.
8. Non-Profit/Tax-Exempt Class – Content online.
9. Tax Update Classes – Content online and CPE credit is available.

www.Colorado.gov/RevenueOnline

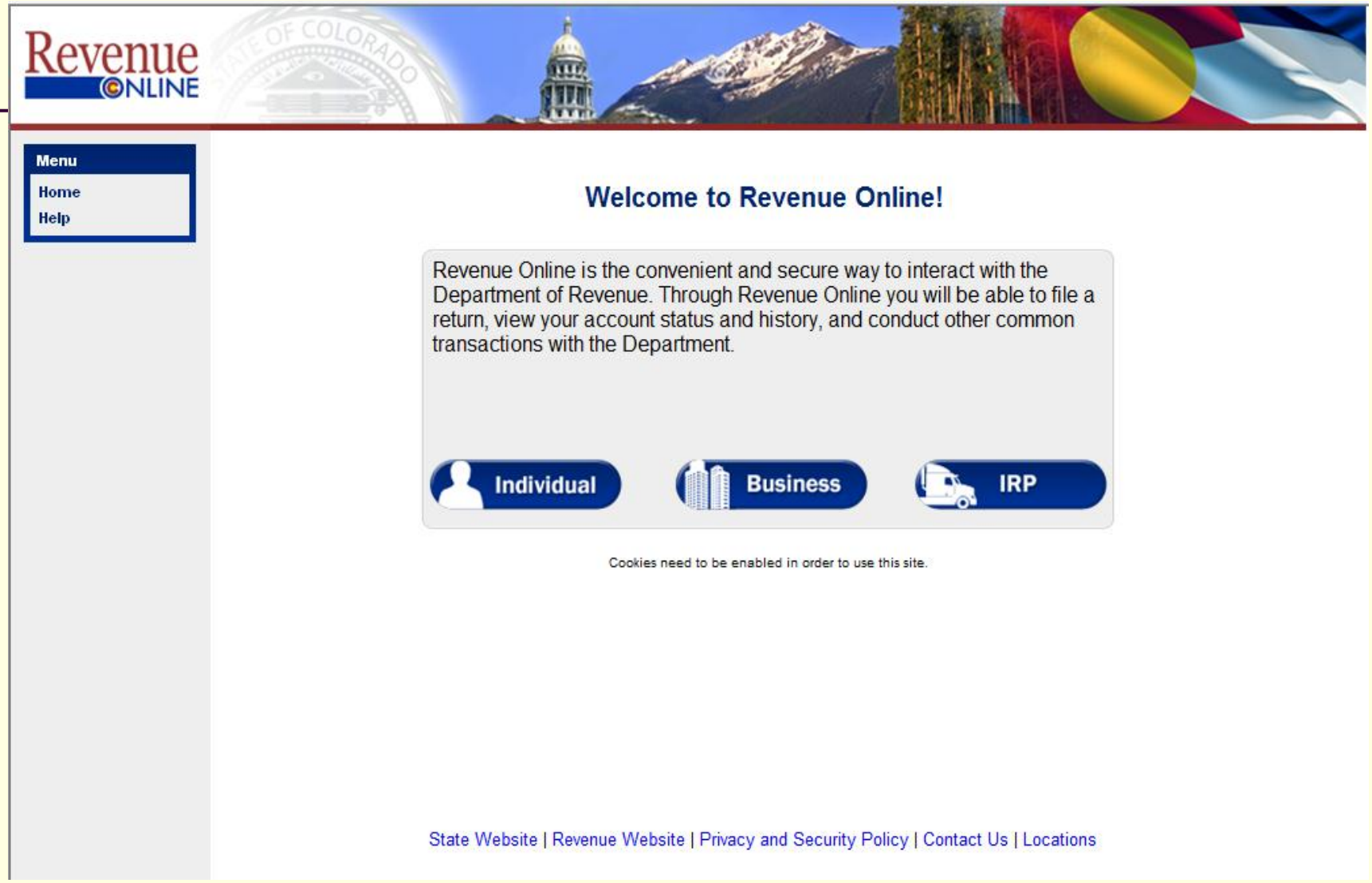
What is Revenue Online?

- **Convenience -** A Web site where taxpayers can conveniently and securely conduct business with the Department of Revenue on their computers, laptops smartphones and tablets. Similar to accessing your bank account online.

- **Check information and Complete tasks -** Most of the information shown in a taxpayer's account is the information they are typically looking for when they have issues with their taxes or other types of accounts. Resolve many issues with your account immediately.

- **Customer Service -** Revenue Online makes it possible for people to manage their Department of Revenue accounts without the need to contact the department by phone, email or in person.

www.Colorado.gov/RevenueOnline



What can businesses do with Revenue Online?

Corporation, Fiduciary and Partnership Income Tax

- File returns
- Amend returns
- Make payments
- View and print copies of returns
- View payment history
- View account balances
- View letters sent from the department
- Update income tax account address
- File a protest
- Add Power of Attorney
- Set up access to your tax account for a third party
- Manage online account access

What can businesses do with Revenue Online?

Sales Tax Accounts

- File/amend returns (file zero returns, too) for single and multiple locations and make payments
- File XML or Excel spreadsheet electronic returns for a business with multiple locations and pay tax
- Verify multiple location/branch account numbers (before you file)
- Set up access to the tax account for more than one person in the business
- Manage online account access
- Verify a Colorado sales tax license
- Check county and city sales tax rates
- Verify the sales tax rates at a business's location(s)
- Obtain a rate chart for a specific tax percentage
- Find tax rates by address

What else can businesses do with Revenue Online?

File Special Event Sales Tax Returns

- For individuals or businesses that sell at craft fairs, shows or other similar events.

Withholding Tax

- File returns (zero returns, too) and make payments
- Submit withholding annual reconciliation statements (electronic files or type them in)
- Sign up as a Withholding Submitter on behalf of a business/client
- View account information

Retailer's Use Tax

- File/amend returns, file zero returns and make payments
- View account information

Consumer Use Tax

- File returns and make payments

What else can businesses do with Revenue Online?

Fuel Tax

- File International Fuel Tax (IFTA) report and view account
- File Exempt Fuel Tax refund claims and view account

International Registration Plan (Motor Carrier Service Division)

- Obtain trucking credentials
- Fleet management

What do I need to do to get started?

Click on the Sign Up link

Make sure you have as much information about the account in front of you:

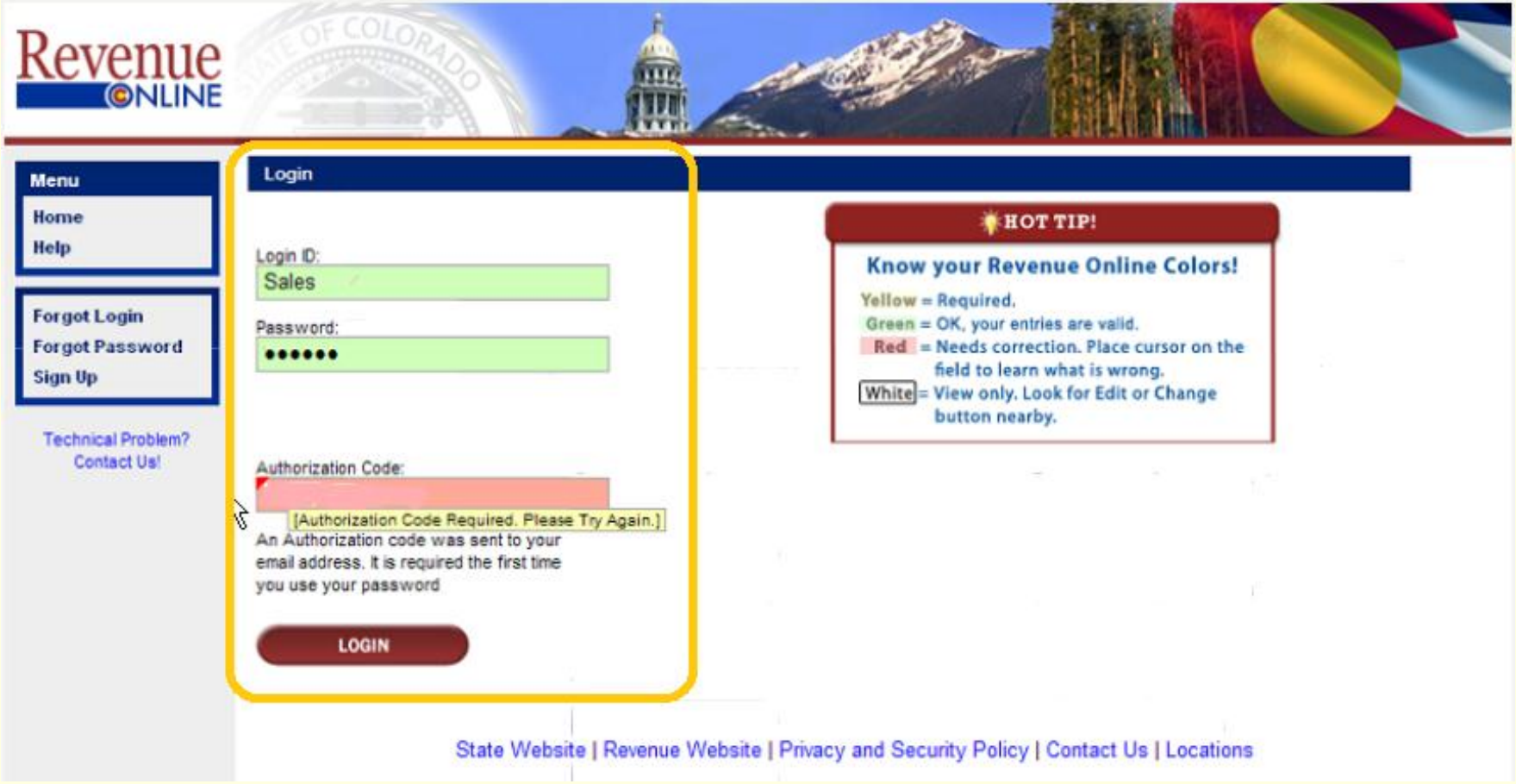
1. SSN, FEIN or DOR account number (called "Colorado Account Number" or CAN)
2. ZIP code on the account
3. the most recent tax return (you'll need information from that), or
4. estimated tax payment amount (income tax), or
5. a recent letter from the department that shows a Letter ID number.

These are the "security keys" you will use to get permission to access an account.

Sign Up is a three-step process:

1. Enter Taxpayer Information
2. Enter Login Information (this is information YOU get to create for the account)
3. Enter Account Information (this is where all the "security keys" go)

After Sign Up, how do I get in?



Home-Rule Cities

- Contacts listed on pages 5 - 6 of the DR 1002
- Can also be located via: www.Colorado/gov/RevenueOnline
  - Business Link
  - View Local Sales Tax Rates
  - Home-rule City Links
- Note: Home-rule city link will take you to the municipal government page where you can link directly to their Web site. Many home-rule cities conduct sales/use tax classes and will need to be contacted directly for details.

Questions?

Thank you for attending
&
best of luck in your business!