DR 0100 (06/22/12) 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 "Address Change or Closure Form." You can make this change easily through Revenue Online, (*www.Colorado.gov/RevenueOnline*). 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.

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. Be sure to use the correct service fee rate for the period you are amending. Avoid errors and file an amended sales tax return through Revenue Online, (*www.Colorado.gov/RevenueOnline*).

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

Manage your account.
File and pay online.
Get started with Revenue Online today!
www.Colorado.gov/RevenueOnline

You can now access your sales tax account information, file your sales tax return, see your payment history, make payments online, and much more – all on a one-stop, streamlined Web site called Revenue Online. The following services have been updated or are now available for the first time online.

- Access Your Sales Tax Account (Sign Up/Login)
- File a Return (single locations and smaller multiple location businesses)
- Upload XML or department-approved Excel spreadsheet returns for larger, multiple location businesses
- File a Zero sales tax return
- File Special Events returns
- Make a Payment
- View Payments
- Amend a Return
- View Letters from the department
- Change your mailing address
- Close your account
- File a Protest
- View sales/use tax rates for your business
- Verify a sales tax license or exemption certificate
- View tax rates at a specific address
- View tax rate charts for items priced from $0.01 to $100

Sign Up and begin using your account Login immediately.

Visit *www.Colorado.gov/RevenueOnline* today!

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- **The Metropolitan Football Stadium District rate of .1% ended December 31, 2011.** See form DR 0200 to report FD tax collected on leases. **You may also file your Football District tax electronically through XML or Excel spreadsheet. Use tax code FDL in place of tax code FD.**
- **The state service fee rate is .0222 (2.22 percent) for timely returns due on or after July 1, 2011.**
- **You must report gross sales, any deductions and exemptions, and net sales for *ALL* applicable taxing jurisdictions on your return.**
- **Special district taxes include RTD 1.0%, Scientific and Cultural District .1% and the Rural Transportation Authority (RTA), with various rates per district. Note:** The Metropolitan Football Stadium District rate of .1% ended December 31, 2011.
- 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 the entire worksheet for your records.
- Make your payment online through Revenue Online (*www.Colorado.gov/RevenueOnline*) or 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. A complete and accurate form must be made and submitted by the due date or be subject to late filing penalty and interest charges.
- File the return online or 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 "from all sales and services attributed to this site/location only, 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 for this site/location only. 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, file the return online through Revenue Online, *www.Colorado.gov/RevenueOnline*

LINE 3A: **Enter the amount of sales** delivered out of your taxing area for this site/location only.

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. **Please Note:** Beginning July 1, 2009, you must charge state sales tax of 2.9% on all retail sales of cigarettes. Cigarettes are still exempt from city, county and special district sales tax. Certain state sales/use tax exemptions were eliminated beginning March 1, 2010.

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 for this site/location only.

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. If a column does not apply, write NA in the TAX RATE line. All information reported on lines 1 through 4 will be checked to ensure an accurate return. While some taxpayers do not have the deductions or exemptions indicated on the schedule, those who do must carefully report them on the paper return. Ignoring these may result in owing additional tax.

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 any excess sales tax collected on this line.

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

LINE 8A: **Service fee rate.** A service fee is a deduction allowed for timely filed returns. It is not allowed on a delinquent return. If this rate is not shown, see Colorado Sales/Use Tax Rates (DR 1002) to determine appropriate rate. Please Note: The state service fee rate is .0222 (2.22 percent) for timely returns due on or after July 1, 2011. The RTD/CD/FD service fee rate is .0222 (2.22 percent) for all timely returns due on or after July 1, 2011.

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 sales 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 (for example, 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 Consumer 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% plus 1/2% for each additional month not to exceed 18% 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.

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Deductions and Exemptions Schedule:

2B Other Deductions must be itemized in the schedule below. **KEEP THIS FOR YOUR RECORDS**

Part A — Deductions

(1) Service sales		00
(2) Sales to governmental agencies, religious or charitable organizations		00
(3) Sales of gasoline		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 (not exempt 03/01/2010 to 06/30/2012)		00
(8) Sales of Agricultural Compounds and pesticides		00
(9) Other (Explain)		00
Total add lines (1) through (9) (enter here and on line 2B of the return)	**Total**	00

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

Part B — Exemptions

	MTS COUNTY/	CITY/LID	SPECIAL DISTRICT	STATE	
(1) Food, including food sold through vending machines	00	00	00		00
(2) Machinery	00	00	00		00
(3) Electricity (See instructions - line 3B)	00	00	00		00
(4) Farm Equipment	00	00	00		00
(5) Sales of low-emitting vehicles, etc.	00	00	00		00
(6) School related sales	00	00	00		00
(7) Cigarettes	00	00	00	N/A	00
(8) Renewable energy components	00	00	00		00
(9) Other (explain)	00	00	00		00
(10) **TOTAL** (enter here and on line 3B of the return)	00	00	00		00

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.

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.

Date	Phone ( )	Signed under penalty of perjury in the second degree. Signature ▶	Vendor ID
Name		1. **Gross Sales and Services** (include bad debts, previously deducted) ●	(1-4) 00
Due Date	Location/Juris Code	2. **Deductions (non-taxed sales) : a.** Sales to other licensed dealers, for resale ●	(2a-4) 00
Acct. No.	Period **20-100**	b. Other deductions (from line 10 above) ●	(2b-4) 00
Check here if this is an Amended Return. ● ☐		c. Total (add lines 2a & 2b)	00

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	MTS COUNTY	CITY/LID	SPECIAL DISTRICT	STATE
3. Net sales: (line 1 minus line 2C) ●	(3-1) 00	(3-2)	(3-3) 00	(3-4) 00
a. Sales out of taxing area ●	(3a-1) 00	(3a-2)	(3a-3) 00	(3a-4) 00
b. Exemptions (list on back) ●	(3b-1) 00	(3b-2)	(3b-3) 00	(3b-4) 00
c. Overpayment from previous return ●	(3c-1) 00	(3c-2)	(3c-3) 00	(3c-4) 00
4. Net taxable sales (line 3 minus a,b,& c)	00		00	00
TAX RATE				
5. Amount of sales tax	00	00	00	00
6. Excess tax collected ●	(6-1) 00	(6-2) 00	(6-3) 00	(6-4) 00
7. Total (add lines 5 & 6)	00	00	00	00
8. a. Service fee rate				
b. Service fee allowed vendor ● (only if paid on or before due date)	(8-1) 00	(8-2) 00	(8-3) 00	(8-4) 00
9. Sales tax due (line 7 minus line 8b)	00	00	00	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) 00	(11-2) 00	(11-3) 00	(11-4) 00
12. Penalty: (200)	(12-1) 00	(12-2) 00	(12-3) 00	(12-4) 00
13. Monthly interest rate times line 11 .0025 (300)	(13-1) 00	(13-2) 00	(13-3) 00	(13-4) 00
14. Total each tax (add lines 11, 12, & 13)	00	00	00	00

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