2012

CODOR

Tax Professionals Form Information & Tax Specifications

DR 4694 (10/30/12)

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Please note that our email addresses have changed.

Tax Professionals

Form vendors and/or software developers are required to receive approval to generate and substitute Colorado tax forms for release or distribution. A substitute form must meet the requirements of the Colorado Department of Revenue and must be approved prior to release or distribution. The state of Colorado does not require a letter of intent for submission.

All Software Developer tax forms are currently available at the Colorado Department of Revenue Web site at:
http://www.colorado.gov/cs/Satellite/Revenue/REVX/1201542308839

As the income tax forms are updated for the tax year, drafts of those forms will be located in the drafts section for Tax Professionals. Drafts and/or finals, however, will not begin to be posted to the Web site until the first week of September of the tax year.

Notification of new postings and revisions to the Web page will be sent to members of the National Association of Computerized Tax Processors (NACTP). If you are not a member of the NACTP but wish to be informed of the changes to the Web site email DOR_Forms_Development@state.co.us or contact Antoinette Williams at 303-866-2722 or antoinettem.williams@state.co.us **(Please note that our email addresses have changed)**

This document covers the submission process and specifications for the various types of Colorado forms. Please see the specific processes, samples and contacts for Electronic Filing.

The reproduced forms may require different approval procedures and design considerations. Please make sure that you are using the correct approval process for the type of form you wish to reproduce. Please see special Remittance Payment Voucher instructions.

Any individual or business approved by the Colorado Department of Revenue to develop, distribute or use Colorado tax forms must clearly instruct clients, customers and users to submit quality printed forms only. Paper, ink, legibility and printing standards should be included in the instructions.

Developer Code (Vendor ID)

VENDOR ID	

The developer code is a four-digit code identifying the software developer. The NACTP assigns the vendor codes to software developers. Your developer code must be placed on all forms that will be submitted to the CoDOR. The developer code should appear in the upper right corner of the form or voucher/coupon. If you are a second company responsible for creating the variable data, a second four-digit code may be placed next to the previous developer code.

The CoDOR will place a VENDOR ID box on the form in the location where the developer code must be placed on the form.

All forms processed through CoDOR must have a four-digit developer code. If for some reason you are unable to receive a four digit NACTP code throught the NACTP then CoDOR will assign a four-digit developer code specific to Colorado. To accounting company's who want to submit forms for approval through CoDOR if you previously have had a form or forms submitted and approved without this code you must request a Colorado developer code and resubmit your form(s).

Colorado developer codes will be a four-digit alphanumeric combination starting with C followed by three numbers.

Validation Area

The validation area is standardized. Template, DR 5317, is available for your reference. Please make sure the template is printed at 100% and does not default to fit to paper or shrink to fit. Those forms specifying a validation area follow the subsequent rules.

1. The validation area must be identified by a line on the left and a line on the bottom creating a rectangle with the edge of the page.

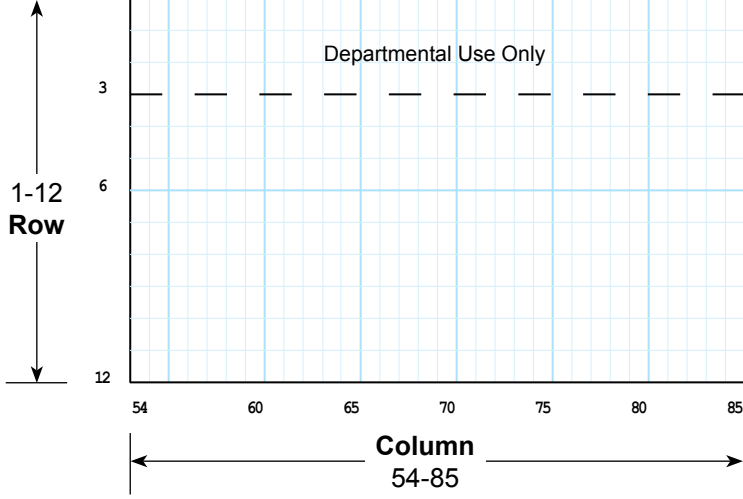
2. The size of the validation area must be Row 12 x Column 54–Column 85.

3. The words “Departmental Use Only” need to appear centered as high as possible within the box, but no lower than Row 5 from the top of the page. We prefer Departmental Use Only be in Row 2 and start at Column 64.

4. “Departmental Use Only” must be initial caps in font Arial, size 8pt.

See page 5 for DR 5317 the validation area template and specifications.

DR 5317 (09/16/11)
COLORADO DEPARTMENTS OF REVENUE
CENTRAL DEPARTMENT OPERATIONS
1375 SHERMAN STREET
DENVER, CO 80261



SPECIFICATIONS FOR VALIDATION AREA

1. The validation area must be identified by a line on the left and a line on the bottom creating a rectangle with the edge of the page.
2. The size of the validation area must be 12 Rows in height and 31 Columns in width.
3. The words **Departmental Use Only** need to appear centered starting on Row 2, Column 64.
4. **Departmental Use Only** must be initial caps in Arial 8 pt. type.

Remittance Payment Voucher Coupons

Please refer to the appropriate template for each form. The DR 5315 shows print specifications for payment vouchers without scan lines. The DR 5325 shows print specifications for scannable forms and shows the positioning of the scan line. The DR 5325G provides the specifications for the 6 x 10 grid on an 11 x 17 sheet.

Vouchers and Coupons

Form	Title	Scan Line	Template
104BEP	Nonresident Beneficiary Estimated Income Tax Payment Voucher	Yes	DR 5325
104EP	Estimated Income Tax Payment Voucher	Yes	DR 5325
105EP	Estate/Trust Estimated Tax Payment Voucher	Yes	DR 5325
106EP	Composite Nonresident Return Estimated Tax Payment Voucher	Yes	DR 5325
112EP	Corporate Estimated Tax Payment Voucher	Yes	DR 5325
DR 0021S	Extension of Time to File—Oil and Gas	No	DR 5315
DR 0021SA	Extension of Time to File—Metallic Minerals	No	DR 5315
DR 0021SC	Extension of Time to File—Coal	No	DR 5315
DR 0021SE	Extension of Time to File—Oil Shale	No	DR 5315
DR 0098	Special Sales Event Sales Tax Return	No	DR 5315
DR 0100	Colorado Retail Sales Tax Return	No	DR 5315
DR 0100A	Retail Sales Tax Return For Occasional Sales	No	DR 5315
DR 0173	Retailer's Use Tax Return	No	DR 5315
DR 0200	Colorado Special District Sales Tax Return— Supplement	No	DR 5315
DR 0235	Request For Vending Machine Decals	No	DR 5315
DR 0251	RTA Consumer Use Tax Return	No	DR 5315
DR 0252	Consumer Use Tax Return	No	DR 5315
DR 1079	Payment of Withholding Tax on Certain Real Property Interest Transfers	No	DR 5315
DR 0108	Statement of Tax Remittance for Nonresident Partner or Shareholder	No	DR 5315
DR 1091	Backup Withholding Tax Return—Gaming	No	DR 5315
DR 1093	Annual Transmittal Of State W-2	No	DR 5315
DR 1094W	Colorado Department Of Revenue Income Withholding Tax Return	No	DR 5315
DR 1101	Annual Reconciliation of Income Tax Withheld on Gaming Winnings	No	DR 5315
DR 1106	Annual Transmittal of State 1099 Forms	No	DR 5315
DR 1107	1099 Income Withholding Tax Return	No	DR 5315
DR 1480	County Short-Term Rental Tax Return	No	DR 5315
DR 1485	County Lodging Tax Return	No	DR 5315
DR 1490	Local Marketing District Tax Return	No	DR 5315
DR 1510	Aviation Fuel Sales Tax Return And Reporting Form	No	DR 5315
DR 1520	Aviation Fuel Retailers Use Tax Return And Reporting Form	No	DR 5315
DR 1530	Aviation Fuel Consumers Use Tax Return And Reporting Form	No	DR 5315
DR 0158-C	Payment Voucher for Extension of Time for Filing a C Corporation Income Tax Return	Yes	DR 5325
DR 0158-F	Payment Voucher for Automatic Extension for Estates or Trusts	Yes	DR 5325
DR 0158-I	Extension Payment Voucher for Individual Income Tax	Yes	DR 5325
DR 0158-N	Payment Voucher for Extension of Time for Filing a Composite Nonresident Income Tax Return	Yes	DR 5325
DR 1772	Waste Tire Recycling Development Fee on New Tires	No	DR 5315
DR 1777	Vehicle Daily Rental Fee Return	No	DR 5315
DR 0900	Individual Income Tax Payment Voucher	Yes	DR 5325
DR 0900C	C Corporation Income Tax Payment Voucher	Yes	DR 5325
DR 0900F	Fiduciary Income Tax Payment Voucher	Yes	DR 5325
DR 0900P	Partnership/S-Corp Income Tax Payment Voucher	Yes	DR 5325

The Remittance Format Vouchers may require scan lines and other payment information to be printed on a coupon sized document. Data on these forms is electronically captured by the department to ensure quick and accurate processing.

If you are unable to print in OCR-A for the scan line should NOT print on the forms which specify scan lines, but forms which specify scan lines the form still needs to follow all other requirements pertaining to remittance forms.

The specifications for the scan line, paper and size requirements for the remittance forms can be found at the following links in the FYI section of the Web site.

Income 8 for the Income Tax Return, Estimate & Extension vouchers
http://www.colorado.gov/cs/Satellite?c=Page&childpagename=Revenue%2FREVXLayout&cid=1193047059436&pagename=REVXWrapper

Sales 7 for the DR 0100
http://www.colorado.gov/cs/Satellite?c=Page&childpagename=Revenue%2FREVXLayout&cid=1193047059515&pagename=REVXWrapper

Withholding 3 for the DR 1093
http://www.colorado.gov/cs/Satellite?c=Page&childpagename=Revenue%2FREVXLayout&cid=1193047059523&pagename=REVXWrapper

Withholding 2 for the DR 1094
http://www.colorado.gov/cs/Satellite?c=Page&childpagename=Revenue%2FREVXLayout&cid=1193047059523&pagename=REVXWrappere

Templates DR 5315, DR 5325 and DR 5325G are available for your reference. Please make sure the templates are printed at 100% and do not default to fit to paper or shrink to fit. These forms require specific placement and scan line information that must adhere to the following rules.

1. Paper must be white, high-quality bond with a minimum weight of 20 lb.
2. The minimum height on all remittance forms is Row 44 and the maximum height on all remittance forms is Row 38. The width must be 8.5 or 85 Columns wide on a 6 x 10 grid.
3. The scan line, if applicable, MUST print in OCR-A using six lines to the inch and 10 characters per inch. If OCR-A is not available. DO NOT substitute with another font. DO NOT print a scan line on the form.
4. The total box must contain a dollar sign and decimal point printed at 100% black in font Arial or Courier and font size 10 point type not bold. The decimal point must be round font Arial and font size 10 point type not bold. The decimal point cannot be a square or triangular.
5. A bottom margin of Row 62–66 must appear at the bottom on both the front and the back of the form. The clear band extends the full 85 Columns of the form.
6. A right margin of Column 81–Column 85 must appear to the right of the voucher/coupon and total box. The clear band extends the full height of the coupon of Row 44 or Row 38.
7. A clear area is required on the back of the document if the form is a two-sided document. This clear band is 3 Rows in height and is Row 51–Row 53. The clear band extends the full 8.5” of the form. The exact positioning of the scan line is vital to ensure the payments are properly applied. No other printing of any kind is permitted within the clear area.
8. The scan line placement is Row 64 and is the third Row from the bottom of the page on center. Positioning is shown on the DR 5325 template. Please refer to the FYI Income 8 for the scan line content.

9. There is very little tolerance for deviations from the template, DR 5325. If minor adjustments need to be made, it is always best to err higher and/or right for the total box. There is NO tolerance on the scan line.
   Please contact Antoinette Williams if there are major placement concerns at 303-866-2722 or

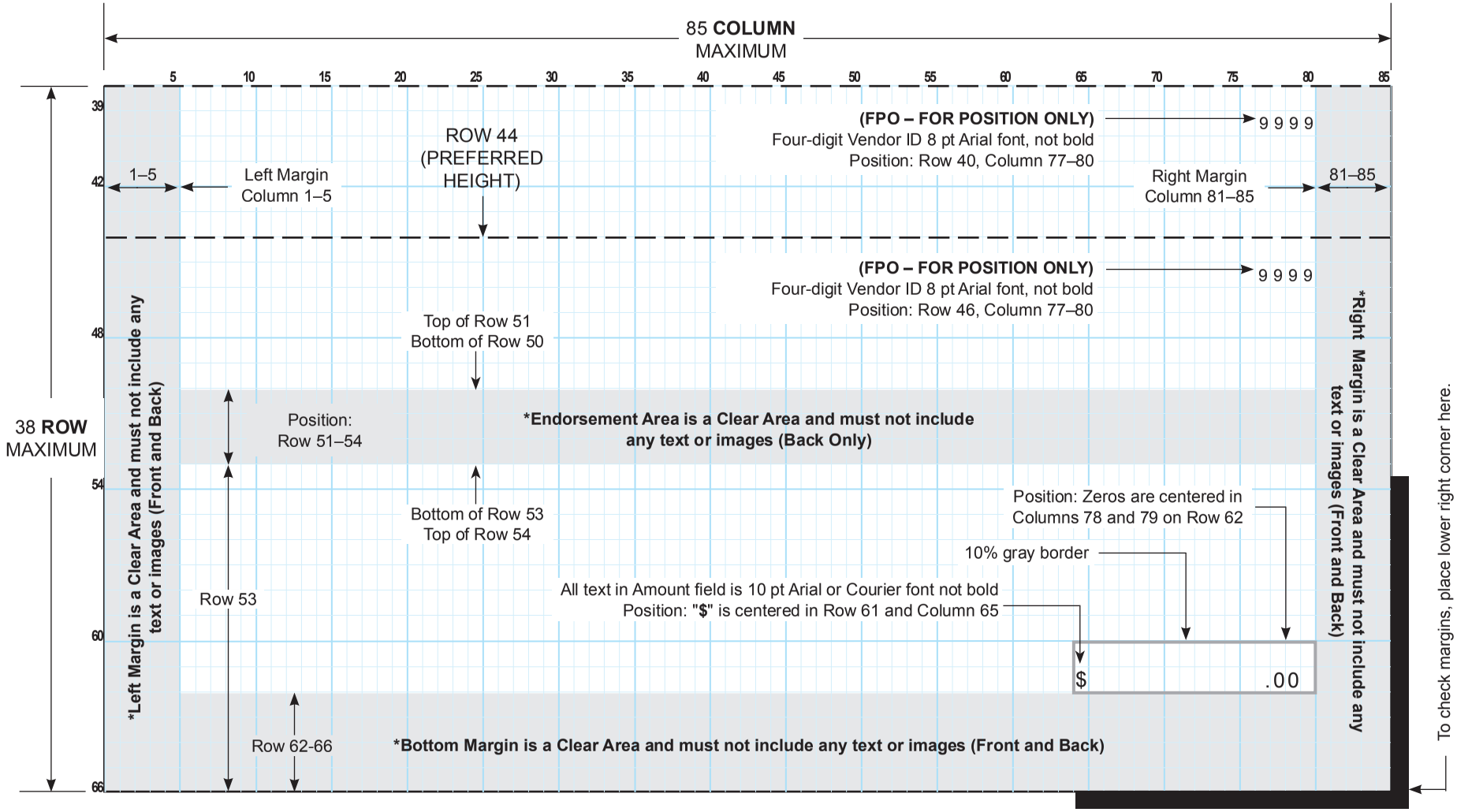
   DOR_Forms_Development@state.co.us **(Please note that our email addresses have changed)**

Important Information to Remember about Payment Coupons:

- The payment coupon must be printed at the bottom of an 8.5” x 11” sheet.
- The sheet must show a dotted line indicating to the taxpayer where to cut the form.
- The preparers should be instructed to detach the coupon before it is sent to the department.
- The mailing address must appear on the form or in the instructions, so the preparer knows where the form must be sent.

DR 5315 (10/04/11)
COLORADO DEPARTMENT OF REVENUE
1375 SHERMAN STREET
DENVER CO 80261

TAX PAYMENT COUPON SPECIFICATIONS–NO SCAN LINE

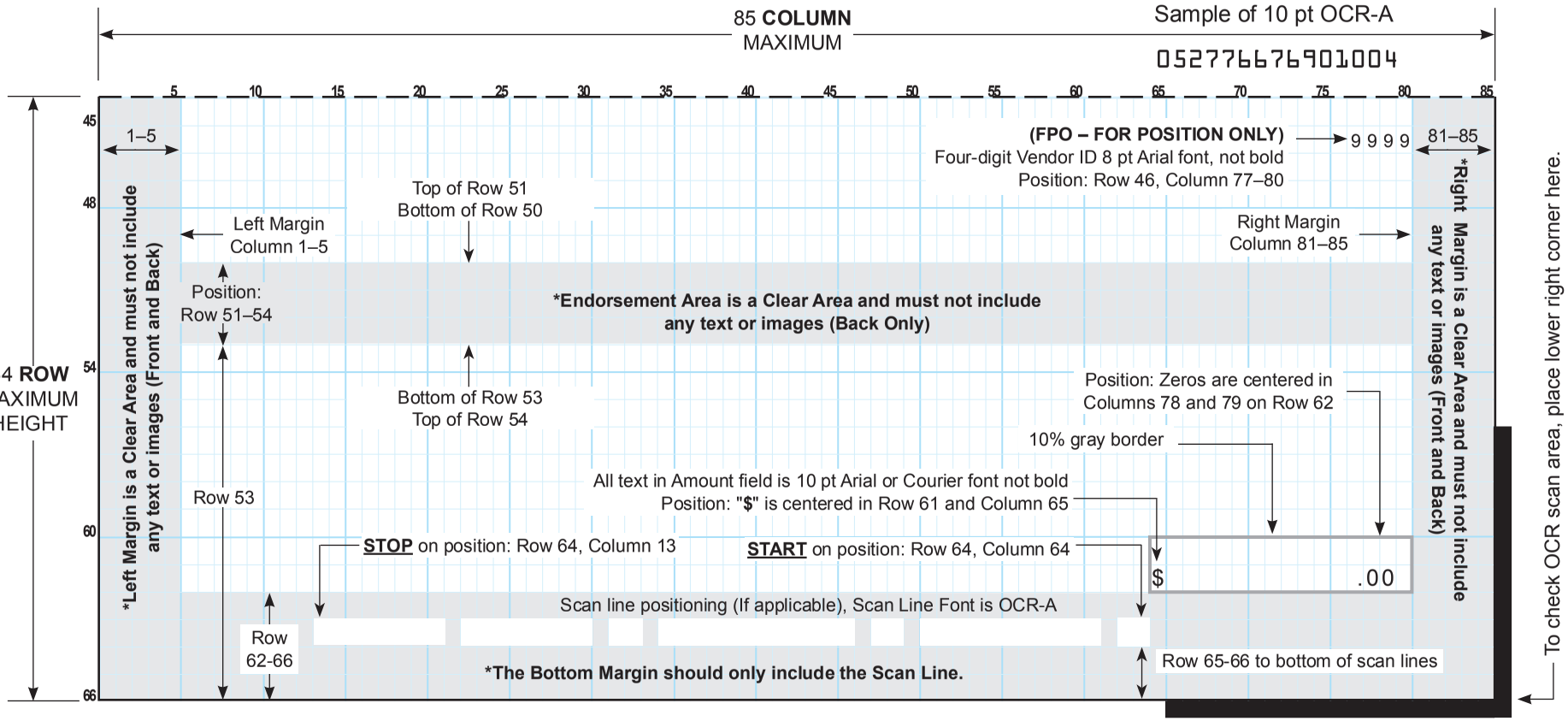


*Clear Areas must not contain any text or images.

Template applies to: DR 0021S, DR 0021SA, DR 0021SC, DR 0021SE, DR 0098, DR 0100A, DR 0100, DR 0108, DR 0173, DR 0200, DR 0235, DR 0251, DR 0252, DR 1091, DR 1093, DR 1094, DR 1101, DR 1106, DR 1107, DR 1480, DR 1481, DR 1485, DR 1490, DR 1520, DR 1530, DR 1772, DR 1777

DR 5325 (10/04/11)
COLORADO DEPARTMENT OF REVENUE
1375 SHERMAN STREET
DENVER CO 80261

TAX PAYMENT COUPONS–WITH SCAN LINE



*Clear Areas must not contain any text or images.

Template applies to: 104BEP, 104EP, 105EP, 106EP, 112EP, DR 158-C, DR 158-I, DR 158-F, DR 158-N, DR 0900, DR 0900C, DR 0900F, DR 0900P

Submitting Forms for Approval **(Please note that our email addresses have changed)**

Submission and Specifications

To obtain approval for all forms EXCEPT Remittance Forms (Coupons), submit two (2) data filled copies of the form to the Colorado Department of Revenue along with company name and contact information (fax number and email address). The data must be information generated by the software program. The CODOR will verify the form calculations. The form must contain similar placement and the exact verbiage as the official Colorado form found on the Web site. We prefer receiving submitted forms via email as a PDF.

Submit forms for approval by mail:
Forms Development
Attention: Antoinette Williams
1375 Sherman Street, Room 309
Denver, CO 80261

Send PDF by email to:
DOR_Forms_Development@state.co.us

The department cannot receive zipped files. If a zipped file is sent, it is not received and there is no notification that an attempt had been made. Fax copies will not be accepted for the initial approval. Fax copies will only be accepted if a form must be resubmitted for wording corrections. **Layout and scan line verification cannot be faxed.** Always include a Forms Approval sheet with ALL submissions.

The department will notify the contact of the approval status within ten (10) working days of receipt. If the form is delayed due to internal processes, the department will send an email with the expected time line.

The form vendor or software developer is responsible for ensuring that their product contains the latest version of each form. The Colorado Department of Revenue does not review or approve the logic of specific programs or confirm the calculations entered on substitute tax forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor or user.

Remittance Form Submission and Approval

Submit forms for approval by **email**, regular mail**,** overnight or USPS, to the below contact information. **We prefer forms being submitted via email as PDF.** Fax copies will only be accepted if a form must be resubmitted for wording corrections. Layout and scan line verification cannot be faxed. **Fax copies will not be accepted for the initial approval.**

Always include a Forms Approval sheet with ALL submissions.

The department will notify the contact of the approval status within ten (10) working days of receipt. If the form is delayed due to internal processes, the department will send an email with the expected time line.

The form vendor or software developer is responsible that their product contains the latest version of each form. The Colorado Department of Revenue does not review or approve the logic of specific programs or confirm the calculations entered on substitute tax forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor, or user.

To obtain approval of a remittance form, submit **five (5) copies** of the form **with variable data** to the Colorado Department of Revenue along with company name and contact information (fax number and email address). The form must contain similar placement and the **exact verbiage** as the official Colorado form found on the Web site. Remittance forms without data will not be reviewed. We prefer to receive the form as a PDF via email.

Submit Forms by Email, Regular Mail, Overnight or USPS Contact Information

Submit forms for approval by **email**:

DOR_Forms_Development@state.co.us

Submit forms for approval by **mail**:

Forms Development Group Coordinator
Antoinette Williams
1375 Sherman Street, Room 309
Denver, CO 80261
303-866-2722

Resubmitting Forms

Resubmitting updated forms for approval by email, regular mail**,** overnight or USPS, to the above contact information. **We prefer to receive the form as a PDF via email.** Fax copies will only be accepted if a resubmitted form has wording corrections. Faxed copies will not be accepted for layout and scan line verification.

Indicate the form is a resubmit in the email subject line or cover letter if sent by regular mail, overnight or USPS. Always include a Forms Approval sheet with ALL submissions.

Form Submission Deadline

CoDOR is upholding the NACTP recommended time for receiving forms once they are final. CoDOR requires the Software Developer to submit their forms for approval within 6 weeks of the Final form posting to our Software Developer website.

We prefer Income forms are submitted prior to November 1 and business forms are submitted prior to December 1. The time frame may not be possible depending on when the CoDOR form is posted to the Software Developer website.

Contacts **(Please note that our email addresses have changed)**

Remittance Form Submission

Main Contact
Forms Development Group Coordinator
Antoinette Williams
1375 Sherman Street, Room 309
Denver, CO 80261
Phone: (303) 866-2722
Fax: (303) 866-3702
Antoinettem.Williams@state.co.us

Backup Contact

Chris Wearner
1375 Sherman Street, Room 309
Denver, CO 80261
Phone: (303) 866-2419
Fax: (303) 866-3702
Chris.Weaner@state.co.us

Send all email requests to:
DOR_Forms_Development@state.co.us

Federal/State Electronic Filing:

Kurt Bloomer
(303) 205-8211x6871
Kurt.Bloomer@state.co.us