

**Taxpayer Service Division
Colorado Department of Revenue**

December 5, 2012

**Spreadsheet Upload Handbook
Electronic Filing of Colorado Sales Tax**

NOTE: As of Feb. 1, 2012, the tax codes have been updated for a change on football district special district tax. See Appendix.

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OTHER SOURCES:

Latest revisions of the Spreadsheet Upload Handbook and the spreadsheet template will be under "Spreadsheet Efile Documentation" at the following web location:

Taxcolorado.com > Business Taxes > Multiple Location/Jurisdiction Filers

SECTION 1: GENERAL INFORMATION

PURPOSE

This publication provides retailers with instructions necessary for building the spreadsheet for Colorado sales tax that can be uploaded by the taxpayer or their provider.

ELECTRONIC PAYMENT

Businesses that file electronically will also pay electronically. Taxpayer's that have registered to pay by Electronic Funds Transfer(EFT) must make a payment transaction through the Department of Revenue Chase Bank PayConnexion website or phone system for debits, or through the taxpayer's bank for credits. Taxpayers that do not pay by EFT will pay through the Colorado Online Tax Payment page at the time they submit their efile return.

LOCATION VERIFICATION

Businesses should periodically verify the locations that are currently open for them in the Department of Revenue's registration system. That is obtained at <https://www.colorado.gov/revenueonline/> by selecting Business Location Tax Rates under Business Services. This site verifies the current open locations and the sales taxes that must be reported to the Department of Revenue, along with the applicable sales tax rates and vendor fee rates. This site will also show county lodging, local marketing, and short term rental rates that may not apply to your business. The export will only have sales tax rates.

OTHER EFILE METHODS

Businesses can file online at the Department of Revenue's Online Sales Tax Filing application at <https://www.colorado.gov/revenueonline/>. In the past only single location businesses could file online, but businesses with multiple locations can now file each location one at a time online. There is no limit on the number of locations that can be filed online, but all locations must be filed the same way, either online or by upload.

SECTION 2: CONTACT INFORMATION

COLORADO DEPARTMENT OF REVENUE INTERNET SITE

The Colorado Department of Revenue offers a variety of information and forms at our website on the Internet, including the Handbook for Software Developers and the Handbook for Electronic Filers. All tax forms at the website are in PDF format, which can be viewed/printed with the ADOBE ACROBAT READER. The ADOBE ACROBAT READER is free and can also be downloaded from the Internet. The Colorado Department of Revenue Internet taxation web site address is www.taxcolorado.com. Information for multi-location filing can be found on this web page by choosing Business Taxes on the sidebar, then selecting Multiple Location/Jurisdiction Filers on the sidebar of the Business Taxes page.

CONTACT PERSONNEL

Electronic Filing
State Coordinator
Steve Asbell
Taxpayer Service Division
stephen.asbell@state.co.us
(Phone: (303) 866-3889
FAX: (303) 866-3211

MAIL

E-File Help Desk
Colorado Department of Revenue
Room 206
1375 Sherman St.
Denver Colorado 80261

State Acceptance
Testing Associate
Connie Daub
Taxpayer Service Division
connie.daub@state.co.us

APPROVAL SUBMISSIONS

dor_locationfilers@state.co.us

SECTION 3: SPREADSHEET INSTRUCTIONS

The spreadsheet template provided on our web site must be adhered to in order for us to successfully process your return. See the return data instructions below for how to adapt the spreadsheet for your business. The spreadsheet has a return data worksheet and a header worksheet.

HEADER WORKSHEET

The header worksheet has the filing period and basic information about the business. The filing period and date signed information will change for each filing, but the rest of the information can be saved in your base template and updated as needed. The Colorado account number should be your 8 digit Colorado sales account number. You can verify the account number with us.

In the street address do not use periods after abbreviations or commas. Hyphens and slashes are allowed in the street address. In the FEIN, phone number and zip code do not include dashes.

Tax Period Begin Date is the first day of the filing period, i.e., 3-1-2011. Tax Period End Date is the last day of the filing period, i.e., 3-31-2011.

If the return is an amended return place an upper case "X" in the Amended return column O on the header worksheet, otherwise leave that cell blank. Amended return spreadsheets can include either just the branch locations with corrections, or all locations even if some are unchanged.

PREPARER/CONTACT NAME AND PHONE NUMBER AND ACK EMAIL

The return preparer or contact should include their name and contact information in the header worksheet. The header information should also include the email address for acknowledgments under the column Ack Email.

RETURN DATA WORKSHEET AND SPREADSHEET FORMATTING

1. The return data worksheet has columns that correspond to the lines of the DR 0100, Colorado Retail Sales Tax Return. It is structured so that there will be a row for each tax for each location. A branch location collecting state, city, county, and rural transportation authority tax would have four rows. The blank template has separate sections for one to six taxes that can be copied as needed for each branch location. Tax calculation formulas and the branch total formula are built into each section. You should not need to change the calculation formulas in the spreadsheet, with the possible exception of the line 15 branch sub-total on column AU. Copy and paste rows as needed.
2. The Part A deductions apply to all taxes in a location, so Part A deduction amounts only need to be entered on the state row.
3. Taxes that are combined on a paper return must have separate rows on the spreadsheet. RTD, CD, and FD must each have a separate row. A branch location collecting state, county, and RTD/CD/FD would have five rows. The spreadsheet RTD/CD/FD rows are built in such a way that you only have to add RTD/CD/FD exemption information once in the RTD row. Counties with a mass transit sales tax must have county(Cnty) and mass transit on(MT) separate rows.
4. The following columns should be filled in on each row with the appropriate information to build your blank template: Location Acct #, Juris Code, Tax Code, Tax Rate, and Service Fee Rate(when applicable). The Tax Codes are listed in the Appendix.

**COLORADO DEPARTMENT OF REVENUE
SALES TAX ELECTRONIC FILING
SPREADSHEET UPLOAD HANDBOOK**

SECTION 3

5. The Location Acct # should be 12 characters, your eight digit Colorado account number plus the four digit branch number, with no dash. The Juris Code is the six character county city code with no dash. The account number and juris code should be copied and entered for each tax of that branch.
6. Dollar amounts entered do not have to be whole dollars as is required on the paper form DR 0100. All dollar amounts should have only up to two decimal places. Whole dollar amounts without cents are also acceptable.
7. Tax rates and service fee rates are expressed as decimals and must be limited to six places of precision. Example: 2.375% is expressed as .02375 in the tax rate field.
8. Once all the branches, codes, and rates are built, save your template. You should submit this for approval. Once it is approved, you can then enter or map the import of your sales and exemption information for a particular filing period and save the file for that period.
9. NOTE: If you have locations in Douglas County, there is a vendor fee cap of \$200, which means you may have to override the calculated county vendor fee amount.
10. NOTE: When goods from inventory are added for line 10(column AO), all local taxes will apply in additions to state and special district taxes. Line 10 should not be used for items that are only subject to use tax, such as office supplies bought from an out of state vendor. Use tax should be reported using Form DR 0252, or filed online at <https://www.colorado.gov/revenueonline>.

SECTION 4: SPREADSHEET APPROVAL

COLORADO SOFTWARE DEVELOPER TEST PACKAGE

Once you have built your template for all branches, tax codes, and rates, you must submit it by email for approval to dor_locationfilers@state.co.us. Please Cc Steve Asbell and Connie Daub when you submit your template. We will normally respond within ten business days with approval or needed corrections.

You will NOT be able to upload your spreadsheet unless you have been approved.

SECTION 5: UPLOAD AND PAYMENT INSTRUCTIONS

LOG IN

The first step in submitting your return spreadsheet is to go to Revenue Online at:

<https://www.colorado.gov/revenueonline/login.htm>

On the welcome page select Business.

The first time you use Revenue Online you must create a login. Click on "Sign Up" to create your login.

For Step 1 click on "Enter Taxpayer Information."

Select the Account Type Sales Tax from the drop down menu.

Select the ID type from the drop down, either CO Account # or Fderal Employer ID #.

Enter the your 8-digit CO account number or 9-digit Federal ID number.

Enter the email address we should use to contact you or your company.

Enter a contact phone number, then click on "OK" at the bottom.

For Step 2 click on "Enter Login Information."

Enter a login name. It can be your account number, an email or some other name of your choosing.

Enter a 5 to 15 character password and re-enter the password for verification.

Choose a secret question and enter the answer to that question.

Click on "OK at the bottom.

For Step 3 click on "Enter Account Information."

Enter your business zip code.

Enter the 12 digit account location ID of the branch you will validate with us.

Choose the information you will use to validate your login. The state or gross sales amounts are the most recent amount for the branch you entered in the previous box.

Enter the amount or letter ID. If the entry does not agree with our records, you will get an error message.

Click on "OK."

Click on the "Submit" button. You will be given a confirmation and should shortly receive an email with a login code to enter the first time you log in with the name and password you set up.

SUBMITTING YOUR RETURN

After login you should chose the account type with "SLS" in the account ID. You will then see a list of filing periods.

For the period you are filing click on "File Now."

On the next page choose "Upload a spreadsheet or XML file."

On the next page click on "Enter Your Taxpayer Information". Your eight digit Colorado account number and the filing period you chose will display.

You will be asked if you are paying by EFT. If paying by EFT, you will then enter your Colorado EFT number for validation purposes. Selecting EFT here does **NOT** initiate your payment. If you are not paying by EFT, you will be asked to enter the total tax due amount reported on column AU, which is the column for line 15 of the DR 0100. Click on "OK" at the bottom.

Click on the Add button on the left side to get the browse tool to select the file you are uploading.

Choose the type of file you are uploading, .xls for spreadsheet.

Enter the filing period end date to confirm the period you are submitting. (mm-dd-yyyy)

Browse to choose the file then click on "Save." The system will only allow you to continue if you have been approved for spreadsheet efile. If you have received approval from us but are getting a system message that you are not approved, please contact us at dor_locationfilers@state.co.us. The system will do a basic check that the file is formatted properly. If the system finds format errors in the file, it will give you a message with the line(row) number and column to check.

If no errors are noted, click on the "Submit" button on the left side. You will be asked to enter your password to verify your intent to submit the return.

Please Note: Once you have received confirmation of submission, do not upload this file again unless you need to make changes and have placed an upper case X in the amended column O on the header worksheet.

PAYMENT

If you choose to pay by Direct Debit or Credit Card, choose "Pay Online" in the sales account menu.

You will need your bank routing number and account number to pay by direct debit. You can also pay by credit card with your card number and expiration date.

If you choose to pay by EFT, you will make your EFT ACH debit payment separately by phone or at

https://www.payconnexion.com/pconWeb/public/session/login_input.action.

ACH Credit payments are initiated with your bank as usual. Selecting the EFT button on the taxpayer information page does NOT initiate your payment.

APPENDIX

Tax Codes

Form DR 0100

Tax Codes

Tax Name	Tax Code	Old Liability Code
State	State	0020
City	City	0500
County	Cnty	0520
Regional Transportation District	RTD	0530
Scientific and Cultural District	CD	0540
Mass Transit	MT	0550
Football Stadium District	FDL	0570
Local Improvement District	LID	0580
Rural Transportation Authority	RTA	0590
Multi-Jurisdiction Housing Authority	MHA	0592
Public Safety Improvement	PSI	0593
Metropolitan District	BGM	0594

Football tax is now code FDL rather than FD. Starting January 1, 2012, football tax should only be collected on lease payment for leases entered into prior to January 1, 2012, or on accruals not yet filed that included football tax.

Baseball district tax cannot be filed using the spreadsheet upload method.

COLORADO RETAIL SALES TAX RETURN

The State Service fee rate is 0.0% (zero percent) for all filers of returns due on or after July 20, 2009.

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.

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.

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

File and pay sales tax online, www.Colorado.gov/salestax

E-Services for Business

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

Sales Tax Account History—See your tax account payments back three years. 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).

Local Taxes by Address—Enter a business address to find local sales/use tax jurisdictions that apply to that location.

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

Retailers Sales Tax Rates—Enter a Colorado sales tax account number to see the tax rates for all the account locations.

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

Sales Tax License Verification—Confirm whether one or more Colorado sales tax licenses or exemption certificates are 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).

Multi-Location Sales Tax eFile—Colorado retailers with multiple locations can upload an electronic sales tax return. Visit www.colorado.gov/salestax for more information.

COLORADO RETAIL SALES TAX RETURN

- ➔ **The service fee rate for state sale tax collections is 0.0% (zero percent) for all filers of returns due on or after July 20, 2009.**
 - ➔ **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%, Rural Transportation Authority (RTA), with various rates per district.**
 - ➔ **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. A complete and accurate form must be made and submitted by the due date or be subject to late filing penalty and interest charges.
 - ➔ **Mail the remittance copy and check to the address listed below. Be sure to write your account number on your check.**
- 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 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. **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.
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 any excess 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 (DR 1002) or www.taxview.state.co.us to determine appropriate rate. **Please note:** the state service fee rate is .0000 (zero percent) for all filers of returns due on or after July 1, 2009. The RTD service fee rate is .0000 (zero percent) for all filers of returns due on or after October 1, 2009.
- 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 (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% 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.

COLORADO RETAIL SALES TAX RETURN

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 06/30/2013).....				.00
	(8) Sales of Agricultural Compounds (not exempt 03/01/2010 to 06/30/2013).....				.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	(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) Pesticides .....	.00	.00	.00	N/A
	(6) Sales of low-emitting vehicles, etc.....	.00	.00	.00	.00
	(7) School related sales .....	.00	.00	.00	.00
	(8) Cigarettes .....	.00	.00	.00	N/A
	(9) Renewable energy components .....	.00	.00	.00	.00
	(10) Other (explain).....	.00	.00	.00	.00
	(11) TOTAL (enter here and on line 3B of the return)	.00	.00	.00	.00

Return Check Policy: 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.



MAIL COMPLETED FORM WITH PAYMENT TO: Colorado Department of Revenue, Denver, CO 80261-0013

Date	Phone ()	Signed under penalty of perjury in the second degree.		Signature	
Name	1. Gross Sales and Services (include bad debts, previously deducted).....●(1-4) 00				
Due Date	2. Deductions: a. Sales to other licensed dealers, for resale . ●(2-4) 00				
Acct. No.	Period	20-100		b. Other deductions (itemized above)..... 00	
Check here if this is an Amended Return <input type="checkbox"/>		c. Total (add lines 2a & 2b).....		00	
3. Net sales: (line 1 minus line 2C).....	00	00	00	00	00
a. Sales out of taxing area	00	00	00	00	00
b. Exemptions (from schedule).....	00	00	00	00	00
c. Overpayment from previous return	00	00	00	00	00
4. Net taxable sales (line 3 minus a,b,&c).....●(4-1)	00	(4-2)	00	(4-3)	00 (4-4)
TAXRATE					
5. Amount of sales tax	00	00	00	00	00
6. Excess tax collected.....●(6-1)	00	(6-2)	00	(6-3)	00 (6-4)
7. Total (add lines 5 & 6).....	00	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)
9. Sales tax due (line 7 minus line 8B)	00	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)	00	(12-2)	00	(12-3) 00 (12-4) 00
13. Monthly interest rate times line 11	(300)	00	(13-2)	00	(13-3) 00 (13-4) 00
14. Total each tax (add lines 11, 12, & 13).....	00	00	00	00	00
15. TOTAL AMOUNT REMITTED (add all columns on line 14) (See return check policy above)..... Paid by EFT <input type="checkbox"/> (355) \$.00					