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NOTE: Beginning with filing periods starting January 2018, there will be a new version of the DR 0100. Please check back and download the new DR 0100 after January 23, 2018.

This version of the DR 0100 form (dated 12/13/16) should only be used for filing original and amended sales tax returns for periods beginning on or after January 2017 through December 2017.

If you need to file or amend a return for a period ending on or before December 2016, please visit the Sales Tax Instructions and Forms page and download the “DR 0100 for 2016 and Prior.”

Please scroll down to continue to the DR 0100 form.



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DR 0100 (12/13/16)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0013
www.TaxColorado.com

Colorado Retail Sales Tax Return with Deductions & Exemptions Schedules

General Information

These instructions are provided to assist you with completing your Colorado sales tax return.

You must file a sales tax return every period, even if no tax has been collected or no tax is due. Failure to file will result in estimated billings. If you do not file the required returns, the department will close your account and your sales tax license will no longer be valid. Zero returns can be filed online.

SSN and FEIN

Verify you are using a correct Federal Employer Identification Number (FEIN) or Social Security number (SSN). If your account does not have a valid FEIN or SSN, your return could be delayed and you will receive a notice to provide valid proof of the FEIN or SSN. Note: This will also prevent you from obtaining an EFT number for payments and prevent you from filing by spreadsheet or XML.

Colorado Account Number

Enter your eight-digit account number and four-digit site/location number. For example: XXXXXXXX-XXXX. Each sales tax return must have a site/location number entered on the return in order to be processed. This helps the department identify and properly allocate local jurisdiction taxes that are paid with the return.

Period

Enter the filing period as MM/YY-MM/YY.

If filing for the first quarter (Jan. through March) of 2016, the dates for this period on a paper form should be 01/16-03/16. When filing in Revenue Online, the system will only require the end date of each period. (e.g., first quarter: 03312016)

Location Jurisdiction Code

Enter the six-digit location jurisdiction code for your site/location. These codes can be found in the Location/Jurisdiction Codes for Sales Tax Filing, DR 0800.

Due Date

Returns must be filed online or postmarked on or before the 20th day of the month following the reporting period.

Monthly Returns: due the 20th day of the month following the reporting month.

Quarterly Returns:

- January – March due April 20
- April – June due July 20
- July – September due October 20
- October – December due January 20

Annual Returns: due January 20

Note: If the 20th is a weekend or holiday, the return is due the next business day.

For more information, see FYI General 15: Colorado Department of Revenue Tax Due Dates.

Filing an Amended Return?

If you are filing an amended return, check the amended return box. A separate amended return must be filed for each period and/or each site. The amended return must show all lines as corrected, not merely the difference(s). The amended return replaces the original in its entirety.

Recommended Forms, Publications and Resources

Resources available on the Colorado Taxation web site

www.TaxColorado.com

- Sales and Use Tax General Information and Reference Guide, DR 0099
- FYI Sales 1: How to Document Sales to Retailers, Tax-Exempt Organizations and Direct Pay Permit Holders
- FYI Sales 4: Taxable and Tax Exempt Sales of Food and Related Items
- Colorado Department of Revenue Electronic Funds Transferred (EFT) Program For Tax Payments, DR 5782
- Authorization for Electronic Funds Transfer (EFT) For Tax Payments, DR 5785
- Sales Tax Web pages
- The Colorado Business Resource Book, www.coloradoSBDC.org



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Tax Education

Free public tax classes are offered in our Taxpayer Service Center locations. Please visit the Education page of the Taxation web site www.TaxColorado.com to view current schedules and to register.

Colorado Sales Taxes

State Sales Tax

The state sales tax rate is 2.9% and is reported in the state column of this return.

RTD and CD Taxes

Regional Transportation District (RTD) and the Scientific and Cultural Facilities District (CD) taxes are administered in the same manner as state sales tax. The RTD sales tax rate is 1% and the CD sales tax rate is .1%. These taxes are reported in the RTD/CD column.

Special District Taxes

Special district taxes which are reported in the Special District column include the Regional Transportation Authority (RTA), Multi-Jurisdictional Housing Authority (MHA), Public Safety Improvements (PSI), Health Services District (HSD) and the Metropolitan District Tax (MDT).

Special district taxes which are not reported in the special district column include the Mass Transportation System Tax (MTS) and the Local Improvement District Tax (LID). MTS is reported in the County/MTS column and LID taxes are reported in the City/LID column.

The Baptist Road RTA (BRRTA) and the Football District Tax (FD) have both expired and any tax collected on periodic lease or credit payments must be remitted on the Colorado Special District Sales Tax Return Supplement, DR 0200.

County and City Taxes

County and city sales taxes collected by the state are administered in the same manner as state sales tax. If the sale is subject to state sales tax, it is also subject to state-collected local sales tax. Exceptions to this guideline as well as local sales tax rates are listed in the Colorado Sales/Use Tax Rates, DR 1002. Local sales taxes are reported in the County/MTS and City/LID columns.

For more information on guidelines for local sales tax, refer to FYI Sales 62: Guidelines for Determining When to Collect State-Collected Local Sales Tax.

Self-Collected Home-Rule Cities

Home-rule cities that collect their own local sales tax may have different guidelines and must be contacted directly. These cities are listed in the DR 1002 along with their contact information.

Electronic Filing

This return can be filed electronically through Revenue Online, see Revenue Online Filing Information.

Sales tax filers with two or more sites (locations) may file by XML (Extensible Markup Language) or Excel spreadsheet. A list of XML approved software vendors is available on the web site www.TaxColorado.com under Software Developers-Sales Tax XML. Use of the department's pre-approved XML software does not require individual approval. For the Excel spreadsheet, there is a template and handbook on the website. Use of the Excel

spreadsheet requires individual approval by the department before it can be used. For more information on spreadsheet filing, refer to the Spreadsheet Upload Handbook available at the Taxation website under the Alpha Index letter "S" for spreadsheet filing.

REVENUE ONLINE FILING INFORMATION

You Can Easily File Your Return Online!

To save time and reduce filing errors, file this return through Revenue Online. Use www.Colorado.gov/RevenueOnline to register, file, pay and manage your sales tax account.

If you cannot file through Revenue Online, refer to the Paper Filing Instructions below and complete this return in its entirety.

PAPER FILING INSTRUCTIONS

Line 1. Gross Sales and Services

Enter total gross sales and services for this site/location only. Include all taxable and nontaxable sales and collection of bad debts previously deducted. You will enter non-taxable deductions and exemptions on the Deductions and Exemptions Schedules.

Line 2a. Sales to licensed dealers

Enter sales made to other licensed dealers (retailers) for resale.

Line 2b. Deductions

Enter allowed deductions listed on the deductions schedule from Page 2; Part A. Deductions taken on the "Other" line must include an explanation. If you are claiming deductions on this line, the deductions schedule is required and must accompany this return.

Line 3. Net Sales

Subtract total deductions (line 2c) from gross sales and services (line 1) \$ _____ this is your net sales. Enter this amount in each applicable column. The net sales must be the same across all applicable columns. Do not enter different amounts in the State, RTD/CD, Special District, County/MTS and the City/LID columns.

Line 3a. Sales out of taxing area

Enter the amount of sales delivered out of your taxing area for this site/location only. Note: This is applicable to physical site/locations only.

Line 3b. Exemptions

Enter the amount of state and applicable local exemptions listed on the exemptions schedule from Page 3; Part B. Exemptions taken on the "Other" line must include an explanation. Exemptions may be specific to state, county, city and special districts. Refer to DR 1002 . If you are claiming exemptions on this line, the exemptions schedule is required and must accompany this return.

Line 3c. Overpayment from previous return

If you overpaid sales tax on a previous return, you may deduct the overpayment amount on line 3c only if there is not an existing credit on the account due to the overpayment. To calculate the dollar amount on line 3c, you will divide the tax overpayment by the same tax rate you used to calculate the tax due on the original return. The calculation must be done for each applicable tax for each site. Do not reduce the tax liability below zero. Note: If a credit is carried forward for city taxes, the credit can only be



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deducted in the city column.

Tax Rate: Tax rates are listed in the Colorado Sales/Use Tax Rates, DR 1002 and in Revenue Online under "Additional Services" then "View Sales Rates and Taxes".

Line 6. Excess tax collected

Enter the amount of excess tax collected. For example: The tax rate decreased but tax was collected at the old rate on payments made after the effective date of the new tax rate. Excess tax has been collected and should be reported on this line.

Line 8a. Service Fee Rate

Service fee rates are published in the Colorado Sales/Use Tax Rates, DR 1002.

Line 8b. Service Fee (Discount)

A "discount" is given to vendors who timely file and pay their sales taxes. If your return and payment are postmarked and received timely, you can subtract the applicable service fee from your sales tax due. Note: not all jurisdictions allow a service fee. Refer to the DR 1002 for more information.

Line 10: Tax on inventory usage

If your business takes out of its inventory goods that were purchased tax-free for resale and uses the goods for personal or business purposes, you must pay sales tax on those items when they are taken out of inventory and used. The cost of the items must be entered on line 10 of this form. Tax is due for state, RTD, CD, special districts, county or state-collected city tax. Do not use this line to file/pay consumer use. Consumer Use Tax is reported on the DR 0252 and DR 0251.

Lines 12 and 13. Penalty and Interest

If this return and remittance is postmarked or electronically made after the due date, a penalty of 10% plus .5% per month (not to exceed 18%) is due. Interest is due at the prime rate, effective July 1 of the previous year. Penalty and interest rates can be found in FYI General 11: Colorado Civil Tax Penalties and Interest.

Line 15. Total Amount Owed

Enter the total from all columns. Check for mathematical and transposition errors. Both the amount on the return and the amount of the payment must match.

To avoid processing delays, complete all applicable and required lines. Lines on the return can be left blank if the value is zero, except for lines 1, 3, 4, 5, 9, 10, and 11.

Multi-Location Filers: A separate DR 0100 must be filed for each physical site or for each non-physical site that is collecting sales tax. All physical sites must file a return even if there were no sales. Verify your sites/locations in Revenue Online under "Additional Services". For additional information, refer to FYI Sales 58: Requirements for Sales Tax Remittance for Multiple Location Companies.

Deductions and Exemptions Schedules (Page 2, Part A and Page 3, Part B)

If deductions and exemptions are being claimed on lines 2b and 3b, the Deductions and Exemptions Schedules are required and must be attached to the sales tax return. ***If these schedules are missing, incomplete or incorrect, all deductions and exemptions will be disallowed.*** A separate schedule must be completed and submitted for each site/location. For more information on allowed deductions and exemptions, refer to DR 1002. Additional information is available at the Taxation website under the Alpha Index letter "S" for Sales Tax.

PAYMENT INFORMATION

Online Payments

EFT Payment (No Fee)

Pay by electronic fund transfer (EFT) via ACH Debit or Credit. EFT registration is required prior to making your payment. Payments cannot be made until 24-48 hours after you register.

Credit Card/E-Check

Pay by using a credit card or electronic check. There is an additional service fee for making a payment using these methods.

Paper Check

Online Filing with Payment Coupon

You can print a payment coupon from Revenue Online after you have filed your return electronically. Select "Payment Coupon", in the Payment Option. You can print a coupon for each period.

Paper Filing with Payment

If you are filing and paying by mail, include the account number, filing period and write "**sales tax**", on your check to ensure proper credit is applied to your account. One check can be remitted for the total for all returns.

Sign and date the return and mail with your payment to:

Colorado Department of Revenue
Denver, CO 80261-0013

Retain copies of all returns for your records.

If you need further assistance, please call our Customer Service Center at 303-238-7378.

Colorado Retail Sales Tax Return

with Deductions & Exemptions Schedules



Signature (Signed under penalty of perjury in the second degree).		Date (MM/DD/YY)
SSN 1	SSN 2	FEIN

Last Name or Business Name		First Name	
Address		City	State
		Zip	Phone
Colorado Account Number (XXXXXXXX-XXXX)		Period (MM/YY-MM/YY)	Location Juris Code (Refer to form DR 0800)
			Due Date (MM/DD/YY)

1. Gross Sales and Services for this site/location only.	(1-1)	Mark here if this is an Amended Return	0021-102
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Subtractions					
2a. Sales to licensed dealers.	(2a-1)	2b. Deductions- Page 2, Part A.	(2b-1)	2c. Total Deductions (add lines 2a & 2b.)	
	00		00		00
3. Net sales: Subtract line 2c from line 1: \$ Enter amount from above in each applicable column	State	RTD/CD	Special District	County/MTS	City/LID
	(3-1)	(3-2)	(3-3)	(3-4)	(3-5)
	00	00	00	00	00
3a. Sales out of taxing area	(3a-1)	(3a-2)	(3a-3)	(3a-4)	(3a-5)
	00	00	00	00	00
3b. Exemptions- Page 3, Part B.	(3b-1)	(3b-2)	(3b-3)	(3b-4)	(3b-5)
	00	00	00	00	00
3c. Overpayment from previous return	(3c-1)	(3c-2)	(3c-3)	(3c-4)	(3c-5)
	00	00	00	00	00
4. Net taxable sales (line 3 minus lines 3a, 3b and 3c)	00	00	00	00	00
Tax Rate					
5. Amount of sales tax (multiply tax rate by line 4)	00	00	00	00	00
6. Add: Excess tax collected	(6-1)	(6-2)	(6-3)	(6-4)	(6-5)
	00	00	00	00	00
7. Total (add lines 5 & 6)	00	00	00	00	00
8. a. Service fee rate					
b. Service fee (discount) (multiply line 7 by line 8a).	(8-1)	(8-2)	(8-3)	(8-4)	(8-5)
	00	00	00	00	00
9. Sales tax due (line 7 minus line 8b)	00	00	00	00	00



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Table with 3 columns: Colorado Account Number (XXXXXXX-XXXX), Period (MM/YY-MM/YY), Name

Additions

Table with 5 main rows: 10. Tax on inventory usage, 11. Total tax due, 12. Penalty, 13. Interest, 14. Total each tax. Each row has 5 sub-columns for different periods.

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.

15. Total Amount Owed (add all columns on line 14) [] Paid by EFT (355) \$.00

Deductions Schedule- Part A

This schedule is required for deductions claimed on line 2b, page 1.

Table with 9 rows of deductions: 1. Service sales, 2. Sales to governmental agencies, religious or charitable organizations, 3. Sales of gasoline, 4. Sales of drugs by prescription and prosthetic devices, 5. Trade-ins for taxable resale, 6. Bad debts charged-off, returned goods, trade discounts and allowances where tax was paid, 7. Cost of utilities, excluding tax. Restaurants must complete and attach form, DR 1465., 8. Sales of agricultural compounds and pesticides, 9. Other Deductions, explanation required.

Explain

Total add lines 1 through 9. Enter total deductions on line 2b, page 1. Total 00



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Colorado Account Number (XXXXXXXX-XXXX)	Period (MM/YY-MM/YY)	Name
	-	

Exemptions Schedule- Part B (Exemptions vary, refer to Colorado Sales/Use Tax Rates, DR 1002).

This schedule is required for exemptions claimed on line 3b, page 1.

	State		RTD/CD		Special District		County/MTS		City/LID	
	(B1-1)		(B1-2)		(B1-3)		(B1-4)		(B1-5)	
1. Food, including food sold through vending machines		00		00		00		00		00
2. Machinery		00		00		00		00		00
3. Electricity		00		00		00		00		00
4. Farm Equipment		00		00		00		00		00
5. Sales of low-emitting vehicles, etc.		00		00		00		00		00
6. School related sales		00		00		00		00		00
7. Cigarettes		N/A		N/A		00		00		00
8. Renewable energy components		00		00		00		00		00
9. Space Flight Exemption		00		00		00		00		00
10. Other Exemptions, explanation required		00		00		00		00		00
Explain										
11. Total: add lines 1 through 10 of each column, enter total exemptions on line 3b, page 1.		00		00		00		00		00