

Retail Sales Tax Return for Occasional Sales

Instructions

General Information

All retail sales are subject to sales tax unless exempt by statute. A retail sale is a sale of tangible personal property whether the sale is made by a licensed vendor or between private parties. Small home businesses, temporary special event license plate transactions, purchases of a business and isolated sales taxes are reported on this form.

Small Home Businesses

Small home businesses who qualify for occasional isolated sales treatment must collect and remit state sales tax, any applicable special district tax and state collected local tax on the gross sales price of items sold. Businesses who are not required to obtain a sales tax license must submit their total annual sales tax collected by April 15 following the calendar year. For additional information on sales tax requirements for small home businesses, refer to FYI Sales 8.

Temporary Special Event License Plates

A dealership or manufacturer must collect and remit state sales tax, any applicable special district tax and state collected local tax on the taxable amount for each vehicle that is donated for use at a special event.

Purchase of a Business

A buyer of business assets is liable for sales tax on any tangible personal property acquired in the business purchase transaction. The buyer must file and pay the sales tax within 20 days after the close of the first business accounting period (or month if accounting period is a calendar month) if the purchaser has a sales tax license. Sales tax is due by the 20th day of the month following the purchase date if the purchaser does not have a sales tax license. For additional information on the purchase of a business, see FYI Sales 74.

Isolated Sales

State sales tax, any applicable special district tax and state collected local tax is due on isolated sales on the gross selling price of the items sold. Sales tax is due by the 20th day of the month following the sale.

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. The amended return must show all lines as corrected, not merely the difference(s). The amended return replaces the original in its entirety.

Filing Instructions

- Line 1 Gross Sales** - Enter the gross sales amount of items sold.
- Line 2 Total \$** - Enter the amount of merchandise purchased on which tax was paid at the time of purchase. For small home businesses, you may deduct the cost of any materials which you purchased and paid sales tax upon that you subsequently incorporated into items that you sold and is included in gross sales on line 1.
- Line 3 Line 1 less line 2** - Subtract line 2 from line 1. Enter amount on line 6 in all applicable columns.
- Line 4 Location of Sale** - Check the applicable boxes for the RTD/CD and Special District columns and enter the City and County names in the County/MTS and City/LID columns.
- Line 5 Tax Rate** - Enter the applicable 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 Net Taxable Sales for each Tax** - Enter the result from line 3.
- Line 7 Sales Tax Due** - Multiply the tax rate on line 5 by the net taxable sales for each column on line 6.
- Line 8 and 9 Penalty and Interest** - If this return and remittance is postmarked after the due date, a penalty of 10% plus .5% per month (not to exceed 18%) is due.
- Line 10 Total Each Tax** - Add lines 7, 8 and 9 for each applicable column.
- Line 11 Amount Owed** - Total the amounts in each applicable column. This is the amount due with your return.

Payment Information

Include the account number, filing period and write, "occasional sales", on your check to ensure proper credit is applied to your account.

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

Colorado Department of Revenue
Registration Center Section - Room 102
PO Box 17087
Denver CO 80217-0087

Retain a copy of this return for your records.

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



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DR 0100A (11/26/18)
COLORADO DEPARTMENT OF REVENUE
Registration Center Section - Room 102
PO Box 17087
Denver CO 80217-0087
Colorado.gov/Tax

Retail Sales Tax Return
for Occasional Sales

Form with fields for SSN, FEIN, Due Date, Business Name, Address, and tax calculations. Includes a signature line and mailing instructions.