



DO NOT SEND

This version of the DR 0100 form (dated 06/18/14) should only be used for filing original and amended sales tax returns for periods prior to December 2016.

Please scroll down to continue to the DR 0100 form.

Colorado Retail Sales Tax Return Instructions

Read all instructions below to ensure accurate filing of your return.

The state sales tax rate is 2.9%

You can access your tax account information, file your tax return, see your payment history, make payments online and more - all on our one-stop, streamlined Web site called Revenue Online. Sign Up and begin using your Login immediately. Visit www.Colorado.gov/RevenueOnline to get started today.

The DR 0100 Colorado Retail Sales Tax Return and the Deductions and Exemptions Schedule must be completed correctly with all figures substantiated and verified before filing the return. It is the responsibility of the business owner/operator to know the tax rates and exemptions that apply to their business. Verify your accounts active sites by going to www.Colorado.gov/RevenueOnline, Other Services, View Business Location Rates and search by Colorado account number. The verification system will show all open locations for your account number and the current, applicable tax rates for each location. Filing a return late, not filing a return, incomplete returns and non-payment or incomplete payment of the tax due will all result in an assessment of penalties and interest.

Instructions for the Deductions and Exemptions Schedule

Complete the Deductions and Exemptions Schedule prior to completing the DR 0100. A separate schedule must be completed and submitted for each site. The exemptions for state and RTD/CD will be the same effective January 1, 2014. The exemptions for a state-collected local jurisdiction may be different. Please refer to publication "Colorado Sales/Use Tax Rates" (DR 1002) for exemptions that apply to the state and RTD/CD and state-collected local jurisdictions. See publication, "History of Local Sales/Use Tax Rates" (DR 1250) for tax rates and exemption history.

- ▶ A return must be filed even if there is no tax due. Enter the number 0 in any column on line 14 if there is no tax due. Failure to enter zeros will result in the issuance of an automatic estimated tax due notice.
- ▶ Amended returns can be filed through Revenue Online. If you are amending a return by paper, be sure to mark the

amended return box. A separate amended return must be filed for each period and show all tax columns as corrected, not merely the differences. Be sure to use the correct service fee rate of the period.

- ▶ The state sales tax rate is 2.9% (.029). Special district taxes include RTD 1.0% (.01), Scientific and Cultural District .1% (.001) and the Rural Transportation Authority (RTA) with various rates per district.
- ▶ See form DR 0200 to report Football District (FD) tax collected on leases.
- ▶ Notify the department of changes or closures by completing form "Address Change or Business Closure Form" (DR 1102). For a physical change to a location, you must send in the DR 1102. New ownership or a change in FEIN requires a new Colorado Account Number (CAN).
- ▶ Copies of completed returns and records of purchases and sales, including sales invoices and purchase orders must be retained for a period of 3 years. Records must be open for inspection by authorized representatives of the department. All taxes paid by the purchaser to the seller shall be and remain public money, as property of the taxing jurisdiction. The seller should maintain records of payment.
- ▶ 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.
- ▶ If you remit by Electronic Funds Transfer (EFT), you must initiate the payment before 4:00 p.m. Mountain Time on the due date. Remember to mark the EFT box before mailing the return.
- ▶ Make your payment online through Revenue Online or make check payable to the Colorado Department of Revenue. Note the tax type, period and account number on your check to ensure accurate posting to your account.

Returns must be filed 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. Mail returns to the following address:

**Colorado Department of Revenue
Denver, CO 80261-0013**

FYI publications, forms, and additional information are available on the Department of Revenue's Taxation Web site regarding filing sales/use tax in the state of Colorado. The Taxation Web site is www.TaxColorado.com Due to the complexities surrounding the laws on the collection and remittance of sales/use taxes in Colorado, it is advised that you attend a live class or take an online tax class offered by the department after opening your business and/or obtaining a sales tax license. Visit www.TaxSeminars.state.co.us for class schedule and registration. Interested in keeping up with state tax news? Colorado Taxation Weblog: cotaxinfo.wordpress.com

Line Instructions for the DR 0100 Colorado Retail Sales Tax Return 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. Round amounts less than 50 cents down to 0 (zero) cents. Increase amounts from 50 to 99 cents to the next dollar.

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. Sales to other licensed dealers should be reported on line 2a. not on line 2b. Keep documentation for verification of these sales.

Line 2b: Enter the amount of any other deductions. Upon completion of the Deductions and Exemptions Schedule, enter the total from Part A -Deductions. Deductions taken on Line 9 Other should include an explanation. Provide the schedule with your return.

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. Exemptions taken on Line 10 Other should include an explanation. You must complete 3b Exemptions and include the form with your return.
Please note: Effective January 1, 2014, in addition to state sales tax, cigarettes are also subject to RTD and CD sales tax. Cigarettes are still exempt from city, county and other special district sales tax.

Line 3c: If an overpayment for sales tax was made on a previous return, enter the amount of Line 3 Net sales on which the tax was based. You can bring Line 4 Net taxable sales to zero and will carry forward any remaining overpayment to a future return. **Do not use** Line 3c if the credit already exists on a period. See FYI Sales 90 for additional information.

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 N/A in the TAX RATE line. All information reported on lines 1 through 4 will be reviewed 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 deductions and exemptions 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 on 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 and paid returns. It is not allowed on a delinquent return. If this rate is not shown, see publication Colorado Sales/Use Tax Rates (DR 1002) to determine appropriate rate. **Please Note:** The state service fee rate is .0333 (3.33 percent) for timely filed and paid returns received on or after July 1, 2014.

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 9: Sales tax due (line 7 minus line 8b).

Line 10: Goods purchased tax-free for resale but taken out of inventory for personal or business use must be reported and 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), or through Revenue Online (www.Colorado.gov/RevenueOnline).

Line 12: Penalty. Failure to file the return and pay the tax by the due date 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. 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. Monthly interest rate may be prorated for a part of a month.

For additional information see FYI General 11 on the department's Taxation Web site at 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.

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.

For additional information:

**Colorado Department of Revenue
Denver CO 80261-0013
(303) 238-SERV (7378)
www.TaxColorado.com**

Colorado Retail Sales Tax Return

Signed under penalty of perjury in the second degree.



Signature		Date (MM/DD/YY)
SSN 1	SSN 2	FEIN

Last Name or Business Name		First Name		Middle Initial
Address		City	State	Zip
				0021-101

Phone ()	1. Gross Sales and Services for this site/location only (1-4)				00
Colorado Account Number		Period (MM/YY-MM/YY)	2. Deductions (nontaxed sales): (2a-4)		00
			a. Sales to other licensed dealers, for resale		00
Due Date (MM/DD/YY)	Location/Juris Code		b. Other deductions (from page 2) (2b-4)		00
Mark here if this is an Amended Return <input type="checkbox"/>		c. Total (add lines 2a & 2b)			00
		County/MTS	City/LID	Special District	State
3. Net sales: (line 1 minus line 2c)		(3-1)	(3-2)	(3-3)	(3-4)
		00	00	00	00
a. Sales out of taxing area		(3a-1)	(3a-2)	(3a-3)	(3a-4)
		00	00	00	00
b. Exemptions (list on page 2).		(3b-1)	(3b-2)	(3b-3)	(3b-4)
		00	00	00	00
c. Overpayment from previous return		(3c-1)	(3c-2)	(3c-3)	(3c-4)
		00	00	00	00
4. Net taxable sales (line 3 minus a,b,& c)					
		00	00	00	00
Tax Rate					
5. Amount of sales tax					
		00	00	00	00
6. Excess tax collected		(6-1)	(6-2)	(6-3)	(6-4)
		00	00	00	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)	(8-2)	(8-3)	(8-4)
		00	00	00	00
9. Sales tax due (line 7 minus line 8b)					
		00	00	00	00
10. Tax on \$		(10-1)	(10-2)	(10-3)	(10-4)
		00	00	00	00
11. Total tax due (add lines 9 & 10)		(11-1)	(11-2)	(11-3)	(11-4)
		00	00	00	00
12. Penalty:		(12-1)	(12-2)	(12-3)	(12-4)
		00	00	00	00
13. Monthly interest rate times line 11 .0025		(13-1)	(13-2)	(13-3)	(13-4)
		00	00	00	00
14. Total each tax (add lines 11, 12, & 13)					
		00	00	00	00

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



Colorado Retail Sales Tax Return Deductions and Exemptions Schedule:

Colorado Account Number	Period (MM/YY-MM/YY) -	Name
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Part A—Deductions

2B. Other Deductions must be itemized in the schedule below. Note: sales to other licensed dealers page 1 of form, line 2a.

1. Service sales	(A1-1)	00
2. Sales to governmental agencies, religious or charitable organizations	(A2-1)	00
3. Sales of gasoline	(A3-1)	00
4. Sales of drugs by prescription and prosthetic devices	(A4-1)	00
5. Trade-ins for taxable resale	(A5-1)	00
6. Bad debts charged-off, returned goods, trade discounts and allowances where tax was paid (cash discounts are not allowed)	(A6-1)	00
7. Cost of utilities, excluding tax (restaurants only (at end of year) using DR 1465 form)	(A7-1)	00
8. Sales of agricultural compounds and pesticides	(A8-1)	00
9. Other (explanation required)	(A9-1)	00
Total add lines 1 through 9 (enter here and on line 2b of the return)	Total	00

Part B—Exemptions

3B. Enter total **State Exemptions** and applicable Local Exemption on line 3b.

	County/MTS		City/LID		Special District		State	
	(B1-1)		(B1-2)		(B1-3)		(B1-4)	
1. Food, including food sold through vending machines		00		00		00		00
2. Machinery		00		00		00		00
3. Electricity		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	---	00
8. Renewable energy components		00		00		00		00
9. Space Flight Exemption		00		00		00		00
10. Other (explanation required)		00		00		00		00
11. Total (enter here and on line 3b of the return)		00		00		00		00

