



DO NOT SEND

DR 0173 (06/22/16)
COLORADO DEPARTMENT OF REVENUE
Denver Colorado 80261-0013
(303) 238-SERV (7378)
www.TaxColorado.com

Retailer's Use Tax Return Instructions

General Instructions

Retailer's Use Tax should be collected on all sales to Colorado purchasers by out-of-state vendors who do not maintain a Colorado business location.

State Use Tax

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

Local Use Tax

City and county use taxes are paid directly to those jurisdictions if applicable. Contact the cities and counties directly for more information on local use taxes and refer to the Colorado Sales/Use Tax Rates, form DR 1002.

Special District Taxes

The Regional Transportation District tax (RTD) is reported in the RTD column. The Scientific and Cultural Facilities District tax (CD) is reported in the CD column. The Football District tax (FD) expired on December 31, 2011. The only football district tax that should be collected is for late tax filings for periods prior to January 1, 2012. FD tax is reported in the FD column.

The Regional Transportation Authority taxes (RTA) are calculated separately on each RTA schedule; then reported on separate use tax returns. For all special district boundaries and rates, refer to the DR 1002.

When to File

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

Late Filing

If this return and remittance are postmarked or electronically made after the due date, a penalty of 10% plus ½% per month (not to exceed 18%) is due. Interest is due at the prime rate, effective July 1 of the previous year. Interest rates can be found in FYI General 11.

No Taxes Due?

You must file a use tax return every period, even if no tax has been collected or no tax is due. Zero returns can be filed online.

Filing an Amended Return?

If you are filing an amended return, 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

- Colorado Sales/Use Tax Rates, DR 1002
- Sales and Use Tax General Information and Reference Guide, DR 0099
- Location/Jurisdiction Codes for Sales Tax Filing, DR 0800
- FYI Sales 5: Sales Tax Information for Out-of-State Businesses
- FYI Sales 62: Guidelines for Determining When to Collect State-Collected Local Sales Tax
- History of Local Sales/Use Taxes, DR 1250
- 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
- Use Tax Web pages at www.TaxColorado.com



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Online Filing Instructions

To save time and reduce filing errors, file this return through Revenue Online. To file through Revenue Online you must first get access. Use www.Colorado.gov/RevenueOnline and sign up to get access, file, pay and manage your use tax account.

Get Access

To get first time access, go to Revenue Online, click on Create a Login ID under Sign Up and follow the step-by-step instructions. You will need the Letter ID referenced on your retailer's use tax license. If you do not have that Letter ID, you will need to request one through Revenue Online under Additional Services.

File

To file your return, log in to Revenue Online and access your use tax account by clicking on the Account ID. Click File Now to file your use tax return. Select your filing method and follow the step-by-step instructions.

Pay

To pay your use taxes after you have submitted your return, click Pay to make a payment. You can pay electronically by EFT, E-Check or Credit Card. Select your payment option and follow the step-by-step instructions.

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

For Paper Filing

Deductions and Exemptions Schedule: The Itemized Deductions and Exemptions Schedule is required and must be attached to the use tax return. If this schedule is 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 www.TaxColorado.com under the alpha index letter "S" for Sales Tax.

Deductions

For line 2a, enter the amount of sales to other licensed dealers (retailers) for this site/location only. For line 2b, allowed deductions are listed on the deductions and exemptions schedule. Deductions taken on the "Other" line must include an explanation.

Exemptions

For line 3b, enter the amount of state exemptions and applicable local exemptions. Exemptions must be itemized on the deductions and exemptions schedule. Exemptions taken on the "Other" line must include an explanation. Exemptions are specific to state and special districts.

Service Fee

If your return and payment are postmarked and received timely, you can deduct the applicable service fee from your use tax due. For service fee rates, see DR 1002.

Total tax due

To avoid processing delays, line 9 for total tax due must be completed for each applicable column.

RTA Schedules

Complete the RTA schedules for your records only. A separate Retailer's Use Tax Return, form DR 0173 must be attached for each RTA use tax that is reported. Do not enter the total RTA amount on the same return you report the RTD, CD and State use taxes. For example, if you owe State, RTD, CD and RTA tax, you will complete one DR 0173 for the State, RTD and CD taxes, leaving the RTA column blank and one separate DR 0173 to report the RTA tax, leaving the State, RTD and CD columns blank. For the Roaring Fork RTA, complete each column on the schedule and enter the total Roaring Fork RTA tax due on a separate DR 0173. You do not need a separate DR 0173 for each Roaring Fork RTA that is due. Do not complete these schedules if no RTA use tax is due.

Note: Be sure to write the name of the RTA district on the DR 0173 for which you are reporting and include the account number and site number on every DR 0173 submitted.

Common Paper Filing Errors

Submitting a return with negative numbers

Negative numbers should never be used anywhere on the return. Credits for one location cannot be offset against another location. If any column amount falls below zero, the credit can be carried forward to a future return. A credit can only be subtracted within the same column, up to the amount of what is reported for that jurisdiction for that current period. The return should be completed in numerical line order; this will eliminate a negative calculation. Do not calculate the return from line 13 upward.

Missing Site (Location) Number

Each use tax return should have a site number entered on the paper return in the Colorado Account Number box in order to be processed (for example, 01234567-0001). This helps the department identify and properly allocate local jurisdiction taxes that are paid with the return. The best solution to avoiding this error is to file each jurisdiction through Revenue Online. Location/Jurisdiction codes are listed in DR 0800.

Payment Information

If paying by mail, include the account number and filing period on your check to ensure proper credit. 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.

Retailer's Use Tax Return

0260-102



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Mark here if this is an Amended Return •

Colorado Account Number		Period (MM/YY-MM/YY)		Due Date (MM/DD/YY)		Location/Juris Code			
Last Name or Business Name		First Name		Middle Initial					
Address		City		State		Zip			
SSN 1		SSN 2		FEIN					
Phone		Signed under penalty of perjury in the second degree.		Signature		Date			
()									
1. Gross Sales and Services (include bad debts, previously deducted for this site/location only)						(1-6)	00		
2. Deductions (nontaxed sales):						(2-6)			
A. Sales to other licensed dealers, for resale							00		
B. Other deductions (from deductions schedule)							00		
C. Total (add lines 2A & 2B)							00		
RTA:		FD Prior to 2012		CD		RTD		STATE	
3. Net Sales (line 1 minus line 2C)		00	00	00	00	00	00	00	00
A. Sales out of taxing area		00	00	00	00	00	00	00	00
B. Exemptions (list on Exemptions Schedule)		00	00	00	00	00	00	00	00
4. Net taxable sales (line 3 minus A & B)		(4-1)	(4-3)	(4-4)	(4-5)	(4-6)	00	00	00
Tax Rate		.0010							
5. Amount of sales tax		00	00	00	00	00	00	00	00
6. Excess tax collected		(6-1)	(6-3)	(6-4)	(6-5)	(6-6)	00	00	00
7. Total (add lines 5 & 6)		00	00	00	00	00	00	00	00
8A. Service fee rate		--N/A--							



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Table with columns: Name, Account Number, RTA, FD Prior to 2012, CD, RTD, STATE. Rows include: 8B. Service fee allowed vendor, 9. Sales Tax Due, 10. Penalty, 11. Monthly prime interest rate times line 9, 12. Total each tax.

13. Total Amount Owed (add all columns on line 12. See return check policy below) [] Paid by EFT (355) \$.00

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.

Itemized Deductions and Exemptions Schedules

2B. Other Deductions must be itemized on the schedule below. Enter total Deductions on line 2B on front of this form.

Table with 2 columns: Description, Amount. Rows include: 1. Service Sales, 2. Sales to governmental agencies, religious or charitable organizations, 3. Sale 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. Sales of agricultural compounds and pesticides, 8. Other (explain), Total (enter on line 2B on page 1 of the form).

3B. Enter total State Exemptions and applicable Local exemptions.

Table with 5 columns: Net sales must be itemized below, FD Prior to 2012, CD, RTD, State. Rows include: 1. Food (including food sold through vending machines) \$, 2. Machinery \$, 3. Electricity \$.



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Name		Account Number			
Net sales must be itemized below		FD Prior to 2012	CD	RTD	State
4. Farm Equipment	\$				
5. Sales of low-emitting vehicles etc.	\$				
6. School-Related Sales	\$				
7. Cigarettes	\$		-N/A-	-N/A-	-N/A-
8. Energy Components	\$				
		(B9-1)	(B9-2)	(B9-3)	(B9-4)
9. Space Flight Exemption	\$				
10. Other (explain)	\$				
11. Total All Exemptions (enter on line 3B on page 1 of the form)	\$				

RTA Schedules

Enter total applicable RTA exemptions and applicable local exemptions.

Net sales must be itemized below	RTA Eagle	RTA Basalt RTA New Castle	RTA Carbondale	RTA Glen. Springs	RTA Pitkin (except Basalt)	Total Roaring Fork RTA	Pikes Peak RTA	Baptist Road RTA	South Platte Valley RTA
1. Food	\$								
2. Machinery	\$								
3. Electricity	\$								
4. Farm Equipment	\$								
5. Low-emit vehicles, etc.	\$								
6. School-Related Sales	\$								
7. Cigarettes	\$								
8. Energy Components	\$								
9. Space Flight Property	\$								
10. Other (explain)	\$								
11. Total (enter on line 3 below)									

(Keep documentation for verification of these sales for Roaring Fork RTA only)



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Name	Account Number

Roaring Fork RTA

Complete each applicable column of this schedule. The total for each district should be totaled into the Total Roaring Form RTA column. Transfer the total figures to the Retailer's Use Tax Return. Write "Roaring Fork" in the RTA box.

	RTA Eagle	RTA Basalt RTA New Castle	RTA Carbondale	RTA Glen. Springs	RTA Pitkin (except Basalt)	Total Roaring Fork RTA
3. Net Sales (line 1–line 2C)	00	00	00	00	00	00
A. Sales out of taxing area	00	00	00	00	00	00
B. Exemptions (list)	00	00	00	00	00	00
4. Net taxable sales (line 3 minus A & B)	00	00	00	00	00	00
Tax Rate	.0060	.0080	.0100	.0100	.0040	
5. Amount of sales tax	00	00	00	00	00	00
6. Excess tax collected	00	00	00	00	00	00
7. Total (add lines 5 & 6)	00	00	00	00	00	00
8A. Service fee rate	-N/A-	-N/A-	-N/A-	-N/A-	-N/A-	-N/A-
8B. Service fee allowed vendor (only if paid on or before due date)	-N/A-	-N/A-	-N/A-	-N/A-	-N/A-	-N/A-
9. Amount of sales tax	00	00	00	00	00	00
10. Penalty	00	00	00	00	00	00
11. Monthly prime int x line 9	00	00	00	00	00	00
12. Total each tax (lines 9–11)	00	00	00	00	00	00

Pikes Peak RTA

Complete this schedule and transfer the figures to the Retailer's Use Tax Return. Write "Pikes Peak" in the RTA box.

	Pikes Peak RTA	Pikes Peak RTA
3. Net Sales (line 1–line 2C)	00	-N/A-
A. Sales out of taxing area	00	-N/A-
B. Exemptions (list)	00	
4. Net taxable sales (line 3 minus A & B)	00	
Tax Rate	.0100	
5. Amount of sales tax	00	
6. Excess tax collected	00	
7. Total (add lines 5 & 6)	00	
8. A. Service fee rate		-N/A-
B. Service fee allowed vendor		-N/A-
9. Amount of sales tax		00
10. Penalty		00
11. Monthly prime int x line 9		00
12. Total each tax (lines 9–11)		00



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Name		Account Number	
South Platte Valley RTA			
Complete this schedule and transfer the figures to the Retailer's Use Tax Return. Write "South Platte Valley" in the RTA box.			
	South Platte Valley RTA		South Platte Valley RTA
3. Net Sales (line 1–line 2C)	00	8. A. Service fee rate	-N/A-
A. Sales out of taxing area	00	B. Service fee allowed vendor	-N/A-
B. Exemptions (list)	00	9. Amount of sales tax	00
4. Net taxable sales (line 3 minus A & B)	00	10. Penalty	00
Tax Rate	.0010	11. Monthly prime int x line 9	00
5. Amount of sales tax	00	12. Total each tax (lines 9–11)	00
6. Excess tax collected	00		
7. Total (add lines 5 & 6)	00		

