



## Who must apply for a passenger mile tax account and issue of the license

Any owner or operator of a vehicle, which is operated for the transportation of passengers for compensation, with a seating capacity of more than fourteen passengers, must apply for an account and license.

When the application is received, it will be reviewed and if approved an account established for the applicant. A license will be issued for the current calendar year. Review of the application, establishment of an account, and issuance of the license can take three to four weeks. You should consider this processing time to assure you have the proper licenses in time for hauling passengers in Colorado.

A copy of the license should be carried with other credentials in the passenger vehicle. The original license should be retained at your place of business.

Licenses are valid for the current calendar year. The license will be renewed automatically on an annual basis, if the account is in good standing and taxes have been reported and paid timely on the quarterly returns.

## Reporting and payment of the passenger mile tax account

Quarterly tax returns are sent to established accounts about a month before the due date of the return. Returns are due the last day of the month following the reporting quarter, for example the April-June return would be due the 31st of July.

Non-receipt of a tax return (Form DR 0133) is not justification for not filing a return by the due date. Returns can be downloaded at [www.taxcolorado.com](http://www.taxcolorado.com) or by calling the Fuel Unit at (303) 205-8205.

The tax rate for the passenger mile tax is one mill per passenger transported each mile in Colorado, ( $\$0.001 \times \text{number of passengers} \times \text{number of Colorado miles} = \text{Tax}$ ). Each licensee must maintain records on the number of vehicles hauling passengers, the number of passengers hauled in Colorado, and the number of Colorado miles. You can order a (Form DR 7011) "Passenger Mile Detail By Passenger Buses" by calling (303) 205-8205. The DR 7011 is a record form to track passengers, miles, vehicles, and calculate the tax. This form is not sent with the tax return.

## Completing the Application Form

- Complete the form in its entirety.
- Check the appropriate box for the type of ownership
- Provide the name of the owner, trade name, location address, mailing address, and multiple owners in the spaces provided. If you need additional space for owners attach a list on a separate sheet of paper.
- **Trade names** are registered with the Colorado Secretary of State.
- License period, enter the month and year passenger service is begun. (License is for current year.)
- The application must be signed, dated and sent.
- Allow three to four weeks to receive a license. If your application is not approved you will be notified in writing.