

Avoid the Top 7 Sales Tax Return (DR 0100) Filing Errors



COLORADO
Department of Revenue
Taxation Division

We recognize that most taxpayers want to file and pay their taxes on time. Therefore, we aim to make complex tax information easy-to-understand.

1

USE THE CORRECT VERSION OF THE DR 0100

Do not use old versions of the DR 0100. For the correct version, see the Taxation website Colorado.gov/Tax.

2

REPORT GROSS SALES PER SITE LOCATION

Do not put the same amount on line 1 for each location. Each location has its own *Gross Sales and Services* amount. For example: if you have 3 locations:

- Location 1: Gross Sales and Services = \$1,000
- Location 2: Gross Sales and Services = \$2,000
- Location 3: Gross Sales and Services = \$3,000

Also, the amount of deductions and exemptions will only apply for that particular location.

3

NET SALES-SAME AMOUNTS IN EVERY COLUMN

Line 3 Net Sales should be the same in each applicable column for state-collected jurisdictions.

4

TAKE THE SERVICE (DISCOUNT) FEE

A service fee (discount) is calculated on the DR 0100 for timely filed and paid returns and deducted from the Total Amount Owed. If you don't fill in this line, the fee will be calculated on your behalf by the Department.

5

ENTER SITE NUMBERS ON RETURNS

Each DR 0100 should have a site number listed (*for example, 00000001-0010*). This helps the Department identify and properly allocate local jurisdiction taxes that are paid with the return.

6

DON'T LEAVE LINES BLANK

Complete all applicable and required lines. If there is no amount for that line, enter 0. There must be amounts on lines 1, 3, 4, 5, 9, 10 and 11.

7

DON'T USE LINE 10 FOR CONSUMER USE TAX

Line 10 is used for tax on goods removed from inventory for personal or business use, not to report consumer use tax. Report consumer use tax on the DR 0252 or DR 0251.

Quick Tips

- **Always** file a return, even if you have ZERO tax due.
- If you pay by EFT, you are **still required** to file a DR 0100.
- The period date format should be MM/YY-MM/YY.
- Wholesale sales are deducted on line 2a.
- Service sales are deducted on Part A, line 1.
- **View our sales tax videos** available at Colorado.gov/Tax/Education
- Take a **live or online** sales tax class. Sign up at: Colorado.gov/Tax/Education
- Sign up for **Sales Tax News at:** Colorado.gov/Tax/Education

Manage your account and file sales tax returns online for free on Revenue Online: Colorado.gov/RevenueOnline

Through your Revenue Online account, you can:

- File and amend returns
- Add an EFT account
- Send secure messages
- Make payments
- File a protest