

## **Colorado Department of Revenue – Sales Tax Spreadsheet Filing (December 2014)**

### **What taxes can be filed by spreadsheet?**

The spreadsheet method can be used to file state-collected sales tax, including the following taxes:

State

County

City (for state-collected cities)

RTD (Regional Transportation District)

CD (Cultural District)

Football District (for businesses still collecting this tax on leases)

RTA (Regional Transportation Authority)

Mass Transit

Local Improvement District

Public Safety Improvement

Multi-jurisdiction Housing Authority

Metropolitan District

**The following related taxes cannot be filed by spreadsheet and must be reported separately. The forms used to report these taxes are listed here:**

Retailer's Use Tax (DR 0173; also can be filed in Revenue Online)

Consumer Use Tax (DR 0252; also can be filed in Revenue Online)

County Lodging Tax (DR 1485)

County Short Term Rental Tax (DR 1480)

Local Marketing District Tax (DR 1490)

**What about businesses that must file for multiple non-physical locations? Is there a different filing process for them?**

The spreadsheet method can be used whether a business is filing sales for physical or non-physical locations (non-physical meaning the business has established "nexus" in a tax jurisdiction and is required to file sales tax for that jurisdiction). The taxpayer should report tax for all open locations (branches), even for locations that have no sales in a given filing period.

**Also, a reminder to verify "Branch Numbers" early.**

It's recommended that you verify all of your branch numbers before you submit your return electronically. Verify branch numbers through Revenue Online. Look for View Business Location Rates under View Sales Rates and Taxes in Additional Services.