



## Use Tax Reporting Instructions, Format & FAQ for Non-collecting Retailers

The Colorado Department of Revenue's (CDOR) Taxation Division aims to provide the most accurate and up-to-date information about state tax laws to assist in voluntary compliance. This document is intended to provide guidance to non-collecting retailers with use tax reporting obligations to the Colorado Department of Revenue. Non-collecting retailers must file an Annual Customer Information Report with CDOR by March 1 of the year following when the qualifying purchases were made. The report must include the purchaser's name, billing and shipping addresses, and total annual dollar amount of each Colorado customer's purchases and must not include identification of the particular items purchased. More information about Colorado's use tax law can be found at [Colorado.gov/Tax/UseTax](http://Colorado.gov/Tax/UseTax).

### Instructions to Submit Non-collecting Retailer Use Tax Information

#### STEP 1: Submitter Registration

Annual Customer Information Reports may be submitted to the Colorado Department of Revenue by non-collecting retailers or on their behalf by a third party. Before submitting such reports, non-collecting retailers and third party submitters must register with Revenue Online at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline), CDOR's free, one-stop site for filing taxes, managing Colorado tax accounts and checking refund status. After the one-time registration process is completed, registered parties can start with Step 2 to submit their Annual Customer Information Report in Revenue Online by March 1 in each subsequent year.

NOTE: Third party submitters must request submitter access for *each vendor*, not use a single account to submit information from multiple vendors.

#### To Register:

- A. Go to [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline) at least five days before you plan to submit your Annual Customer Information Report.
- B. Click on "Submit Non-collecting Retailer Use Tax Information" in the Additional Services section.
- C. Click on the "Request Use Tax Submitter Access" button.
- D. Enter information in all of the required fields and click on the "Submit" button. A confirmation code will appear on the screen to confirm that CDOR has received the registration request. Please print this page for your records. In most cases, the registration process is completed overnight; however, it may take up to five business days to complete. You cannot submit documents until the registration process is complete.

#### STEP 2: Submit Annual Customer Information Report to CDOR

After registration is completed to submit an Annual Customer Information Report in Revenue Online, non-collecting retailers have two options to submit these reports electronically on Revenue Online -- upload an attachment and manual submission.

### **Option 1: Submit a CDOR-AnnualCustomerInformationReport file attachment.**

Vendors can submit all entries in a single file. This method is mandatory for non-collecting retailers with more than \$100,000 in gross sales to Colorado customers with Colorado shipping addresses. The file must contain all accounts for which the vendor did not collect Colorado sales tax.

- A. Download the CDOR-AnnualCustomerInformationReport.TEMPLATE file from [Colorado.gov/pacific/sites/default/files/CDOR-AnnualCustomerInformationReport.TEMPLATE.xlsx](http://Colorado.gov/pacific/sites/default/files/CDOR-AnnualCustomerInformationReport.TEMPLATE.xlsx). The file can be opened in Microsoft Excel or compatible software. Alternatively, you can create your own spreadsheet file to submit, as long as it follows the parameters in the Format for Annual Customer Information Report in the table below and is saved as a .csv file format.
- B. Enter all of the Colorado customer information into this document. (See the Annual Customer Information Report Format table below for field requirements.)
- C. From the File menu, choose “Save As” and select “CSV (comma delimited) (\*.csv)” from the “Save as type:” drop-down box. Files submitted in any other format will **NOT** be accepted.
- D. Return to Revenue Online, [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline), which is the same website where you requested access to submit this report. Click on “Submit Non-collecting Retailer Use Tax Information” in the Additional Services section.
- E. Click on the “Submit a Use Tax File Attachment” button.
- F. Follow the on-screen instructions to enter all of the required information about the non-collecting retailer. Then, click on the “OK” button.
- G. Click on “Attach File” button in the bottom right of the screen to upload the Annual Customer Information Report saved on your computer.
- H. Before confirming that a file has been accepted, Revenue Online will validate the file and its format, displaying a message that lists all identified errors.
- I. If your submission is successfully processed, a confirmation code will appear on the screen. Please print this page for your records.

### **Option 2: Manually Submit Annual Customer Information Reports.**

This method allows you to manually enter each Annual Customer Information Report into Revenue Online.

- A. Return to Revenue Online, [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline), and click on “Submit Non-collecting Retailer Use Tax Information” in the Additional Services section.
- B. Click on the “Submit a Manual Use Tax File” button.
- C. Follow the on-screen instructions to enter all of the required information about the non-collecting retailer. Then, click on the “OK” button.
- D. Enter all of the required information for a Colorado customer.
- E. Click on “Next customer” in the bottom right of the screen to add information for the next Colorado customer.
- F. There is no limit on how many entries can be entered. If you cannot finish entering all customers in a single session, you can click on “Save Draft” to save what you have entered, close the session, and return later to finalize the entries.
  - a. After Revenue Online saves the draft, it will display a confirmation number on the screen. Keep this confirmation number for your records because you will need it to return to your session.

- b. To continue entering customer information from a previous session, click on “Search for a Saved or Filed Return” in the Returning to Revenue Online? section on the homepage.
  - c. Enter the email address you used with your Request Use Tax Submitter Access (Step 1 above) and the confirmation number from your saved session in the Filing ID box. You will be able to View, Edit or Withdraw the customer information you previously submitted.
- G. When you have entered an Annual Customer Information Report for all Colorado customers, click on the “OK” button.
- H. Click on the “Submit” button to enter all your entries.
- I. Before confirming that the entries have been accepted, Revenue Online will validate the submissions. Errors will be highlighted in red on each record to help you identify what corrections are needed.
- J. Once your submission is successfully processed, a confirmation code will appear on the screen. Please print this page for your records.

### Format for Annual Customer Information Report

PARAMETER NAME	SIZE	REQUIRED?	DESCRIPTION	NOTES
CustomerID	20	Y	Unique identifier for a customer account. One customer account can have multiple entries. Customer records will be grouped by a unique CustomerID chosen by the retailer/vendor.	The CustomerID can be any unique alphanumeric combination from 1 to 20 characters long.
BillingLName	25	Y	Customer’s last name	
BillingFName	25	Y	Customer’s first name	
BillingMI	1	N	Customer’s middle initial	One character with no period
BillingAddr1	25	Y	Customer’s street address (first line)	
BillingAddr2	25	N	Customer’s street address (second line)	
BillingCity	25	Y	Customer’s city	
BillingStateProvince	10	Y	Customer’s state or province	
BillingPostalCode	25	Y	Customer’s postal code	

PARAMETER NAME	SIZE	REQUIRED?	DESCRIPTION	NOTES
ShippingLName	25	Y	Recipient's last name	
ShippingFName	25	Y	Recipient's first name	
ShippingMI	1	N	Recipient's middle initial	One character with no period
ShippingAddr1	25	Y	Recipient's street address (first line)	
ShippingAddr2	25	N	Recipient's street address (second line)	
ShippingCity	25	Y	Recipient's city	
ShippingState	2	Y	Recipient's state	Please report <i>only</i> purchases shipped to Colorado.
ShippingPostalCode	25	Y	Recipient's postal code	
TotalPurchasesforRecord	Maximum value: 999999.99	Y	Total customer purchases for the unique billing/shipping address combination associated with the customer account	Purchase amounts should include two decimal places and no commas or dollar signs, for example 5000.00.

### Frequently Asked Questions (FAQ) about Annual Customer Information Reports

Q: How do I submit my Annual Customer Information Report to the Colorado Department of Revenue (CDOR)?

A: Non-collecting retailers have two options to submit these reports electronically on Revenue Online -- upload an attachment and manual submission.

Q: What file format should I use when saving my Annual Customer Information Report to upload as a file attachment?

A: Select "CSV", which may be called "comma delimited" or "comma-separated value" and will add ".csv" to the end of the filename.

Q: My file is saved in an Excel format (with ".xls" or ".xlsx" at the end of the filename). Will CDOR accept this format?

A: No, Revenue Online will display an error message if you try to upload an Annual Customer Information Report file in any format other than CSV.

Q: My file contains more parameters than are listed in the Format for Annual Customer Information Report table. Can I still submit the file?

A: No, Revenue Online will display an error message if you try to upload an Annual Customer Information Report file that does not match the Format requirements.

Q: Do you allow third party submitters?

A: Yes, the third party submitter must use the non-collecting retailer information to request to be a submitter and submit the file. Third party submitters must request submitter access for *each vendor*, not use a single account to submit information from multiple vendors.

Q: How will I know if my file has been accepted?

A: Revenue Online will display a confirmation code on the screen.

Q: I've already uploaded my file on Revenue Online but I just realized that I made an error. What should I do?

A: If you discover you've made a mistake on your original submission, you can follow the same steps to upload a corrected file attachment. This corrected file should have **ALL** of the records, not just the ones to be corrected, because it will completely replace the original file.

Q: Is the CustomerID field the same as the customer's account number?

A: No, it is not necessarily the same number. The CustomerID is a unique identifier for each customer account connected to a single shipping address. One customer account can have multiple CustomerIDs if they shipped to multiple Colorado addresses. The CustomerID is chosen by the retailer; it can be any alphanumeric combination from 1 to 20 characters.

Q: Should each row contain a single transaction or should each row combine multiple transactions for a customer?

A: Each row should contain the TOTAL customer purchases for the unique billing/shipping address combination associated with each customer account.

Q: Should customers with a Colorado billing address who have purchased items that were not shipped to Colorado be included in this file?

A: No, only purchases bought by Colorado customers that were shipped to a Colorado address should be included in the file.

Q: Can I provide a paper version of the Annual Customer Information Report to the CDOR instead of entering the information on Revenue Online?

A: No, non-collecting retailers must use Revenue Online to upload a file attachment or manually enter the required information for the Annual Customer Information Report.

Q: What is the deadline to submit the Annual Customer Information Report to CDOR?

A: All reports must be submitted by March 1 for all qualifying purchases made in the previous calendar year.

Q: Who can I contact if I have questions about file submissions?

A: Adriana Balderrama, *Tax Examiner*, Discovery Section

Phone (M-F @ 8:30 a.m. to 4 p.m. Colorado time): (303) 205-8292, option 5, extension 290

Email: [UseTaxReports@state.co.us](mailto:UseTaxReports@state.co.us)