

## Colorado Football District Sales Tax Return-Instructions

The DR 0200 Football District Sales Tax Return- Supplement should only be used if you are required to collect the football district tax on periodic payments made or leases entered into before the sunset of the tax.

The Football District tax sunset date was December 31, 2011 and the DR 0200 should be used to report tax on leases entered into before January 1, 2012. If you enter into a new lease or credit sale on or after January 1, 2012, you should not collect the Football District Tax on that lease. If you do not require this form, notify the department at (303) 238-SERV (7378). See the form DR 1002 Colorado Sales/Use Tax Rates at [www.TaxColorado.com](http://www.TaxColorado.com) for more information.

**Change in Ownership:** Sales tax statutes require that the Department of Revenue be notified of any changes in ownership, names, or addresses. Notify by separate letter.

**Important note:** RTD and CD special district taxes must be reported on the location return for the DR 0100 as applicable. See DR 1002 on the department's Web site [www.TaxColorado.com](http://www.TaxColorado.com) for applicable rates. If you do not require this form, please notify the department at (303) 238-SERV (7378).

**Lines 1., 2A., 2B., C., 3., 3A., 3B. and 3C.** are not applicable to the DR 0200. Only the net taxable sales generated from leases entered into before the sunset of the football district tax that are still in effect through the life of the contract should be reported on the DR 0200.

**Line 4:** Enter the net taxable sales from football leases in column two.

**Line 5:** Multiply the net taxable sales from leases by the tax rate and enter in the appropriate column on line 5.

**Line 6:** Enter the amount of excess tax collected.

**Line 7:** Add lines 5 and 6.

**Line 8A:** Service fee rate. If this rate is not shown, see Colorado Sales/Use Tax Rates (DR 1002) to determine appropriate rate.

**Line 8B:** Enter deduction for service (vendor's) fee allowed to the seller for each applicable tax. Multiply line 7 by the applicable service fee rate shown in each column. This deduction is only allowed if the complete return is filed and the tax is paid on or before due date. **Note:** For timely filed returns due on or after July 1, 2014, the FD service rate fee is .0333 (3.33 percent).

**Line 9:** Sales tax due. Line 7 minus line 8B.

**Line 10:** This line is not applicable to this form.

**Line 11:** Total tax due (Bring down the figure from line 9).

**Line 12:** Penalty. Failure to file the return by the due date or pay the tax by the due date subjects the vendor to a penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due.

**Line 13:** Interest and penalty interest. Failure to file the return and pay the tax on time subjects the vendor to interest at the prime rate effective on July 1 of the previous year and to penalty interest at the same amount. Monthly interest rate may be prorated for a part of a month. Current interest rates are available on Department of Revenue Web site, [www.TaxColorado.com](http://www.TaxColorado.com)

**Line 14:** Total each tax (add lines 11, 12, & 13)

**Line 15:** Add the total of ALL taxes shown in each column of line 14. Amount shown in line 15 must equal amount remitted. If paying by EFT, be sure to mark the box.

|                |                      |                     |       |       |      |
|----------------|----------------------|---------------------|-------|-------|------|
| Account Number | Period (MM/YY-MM/YY) | Due Date (MM/DD/YY) | SSN 1 | SSN 2 | FEIN |
|                | -                    |                     |       |       |      |

## ADDITIONAL INFORMATION

### Football District Taxes—Football District (FD) tax is 0.1%.

The Football District tax must continue to be collected on periodic lease or credit payments entered into after January 1, 2001 and still in effect after December 31, 2011.

A return must be filed even when no tax is due. Enter a zero in all applicable columns.

Make check payable to the Colorado Department of Revenue. Please attach a separate check to each return.

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.

If you remit by EFT, you must call before 4:00 p.m. Mountain Time on the due date. Remember to mark the EFT box before mailing the form.

### How to File

This return, together with the remittance by check, draft, or money order made payable to the Colorado Department of Revenue, must be filed with the Department of Revenue, Denver CO 80261-0013, on or before the 20th day of the month following the close of the taxable period. Quarterly returns must be filed on or before the 20th day of January, April, July and October. Mailed returns must be postmarked the 20th day of the month, or prior thereto. EFT payments must be made by the same due dates.

### How to File an Amended Return

If you are filing an amended return you are required to check the amended return box. A separate amended return must be filed for each period. The amended return must show all tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

If you are a multi-location filer, you may verify your branch/location(s) by following the directions below. A separate form DR 0200 must be filed for each branch/location that is responsible for remitting football district tax.

To verify your branch/location(s), go to  
[www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

1. Under Other Services, click on "Verify Business Location Rates".
2. Type your Colorado Account Number, then enter.
3. You will see a list of your open branches/locations.

You may file your Football District tax periodic payments electronically through XML or Excel spreadsheet. In the place of tax code FD use tax code FDL. Electronic spreadsheet filers should have two templates for filing; one with FD for amendments for periods prior to and including December 31, 2011 and one with FDL for periods beginning January 1, 2012. See the Multiple Location/Jurisdiction Filers information under Business Services at [www.TaxColorado.com](http://www.TaxColorado.com) for more information regarding electronic filing.

### Records

A copy of this return and records of both purchases and sales, including sales invoices and purchase orders, must be retained for a period of three years. The burden of proof for exempt sales rests with the vendor. Retain copies of the sales tax reports. Records must be open for inspection by authorized representatives of the executive director, Department of Revenue.

All sums of money paid by the purchaser to the retailer as taxes shall be and remain public money, as property of the taxing jurisdictions. Unremitted taxes may be claimed at any time and vendors should always maintain sufficient records to prove they have remitted all collections.

Entries of the football special district taxes on the sales tax return must be rounded to the nearest dollar. You will still collect and keep track of exact amounts of sales tax. Books, records and statements or invoices to buyers must reflect actual tax amounts. It is only when you fill out this return that you round the numbers you are reporting. Your sales tax remittance must not differ from the exact amount of tax collected by more than 50 cents. Round amounts under 50 cents down to 0 (zero) cents. Increase amounts from 50 to 99 cents to the next dollar. A return must be filed even if the tax is 0 (zero) cents. If there is no tax due in an applicable column, you MUST ENTER a 0 (zero) in that column. Failure to enter zeros will result in the issuance of an automatic estimated non-filer notice.

**Any Questions** regarding the preparation of your return may be directed in writing to: Department of Revenue, Denver CO 80261-0013, or by telephone: (303) 238- SERV (7378).



## Colorado Football District Sales Tax Return—Supplement

|                                                                                   |  |                           |  |                                                                      |                |                                            |      |
|-----------------------------------------------------------------------------------|--|---------------------------|--|----------------------------------------------------------------------|----------------|--------------------------------------------|------|
| Date (MM/DD/YY)                                                                   |  | Phone<br>(      )         |  | Signed under penalty of perjury<br>in the second degree              |                | Signature                                  |      |
| Name                                                                              |  |                           |  | 1. Gross Sales and Services (include bad debts, previously deducted) |                |                                            | ---- |
| Acct. Number                                                                      |  | Period (MM/YY-MM/YY)<br>- |  | 2. Deductions (nontaxed sales):                                      |                |                                            | ---- |
| Due Date (MM/DD/YY)                                                               |  | Location/Juris Code       |  | a. Sales to other licensed dealers, for resale                       |                |                                            | ---- |
|                                                                                   |  |                           |  | <b>0560-102</b>                                                      |                |                                            | ---- |
|                                                                                   |  |                           |  | b. Other deductions (from line 10)                                   |                |                                            | ---- |
| Mark here if this is an Amended Return    • <input type="checkbox"/>              |  |                           |  | c. Total (add lines 2a & 2b)                                         |                |                                            | ---- |
| 3. NET SALES (line 1 minus line 2C)                                               |  |                           |  | ----                                                                 | 00             | ----                                       | 00   |
| a. sales out of taxing area                                                       |  |                           |  | ----                                                                 | 00             | ----                                       | 00   |
| b. exemptions (list on back)                                                      |  |                           |  | ----                                                                 | 00             | ----                                       | 00   |
| c. overpayment from previous return                                               |  |                           |  | ----                                                                 | 00             | ----                                       | 00   |
| 4. Net taxable sales (line 3 minus a, b & c) •                                    |  |                           |  | ----                                                                 | 00             | (4-2)                                      | 00   |
| TAX RATE                                                                          |  |                           |  | ----                                                                 | .0010 Football |                                            | ---- |
| 5. Amount of sales tax                                                            |  |                           |  | ----                                                                 | 00             | ----                                       | 00   |
| 6. Excess tax collected •                                                         |  |                           |  | ----                                                                 | 00             | (6-2)                                      | 00   |
| 7. Total (add lines 5 & 6)                                                        |  |                           |  | ----                                                                 | 00             | ----                                       | 00   |
| 8. a. Service fee rate                                                            |  |                           |  | ----                                                                 |                |                                            | ---- |
| b. Service fee allowed vendor (only if paid on or before due date) •              |  |                           |  | ----                                                                 | 00             | (8-2)                                      | 00   |
| 9. Sales Tax Due (line 7 minus line 8b)                                           |  |                           |  | ----                                                                 | 00             | ----                                       | 00   |
| 10. Tax on:                                                                       |  | \$                        |  | ----                                                                 | 00             | (10-2)                                     | 00   |
| 11. Total tax due (add lines 9 & 10) •                                            |  |                           |  | ----                                                                 | 00             | (11-2)                                     | 00   |
| 12. Penalty •                                                                     |  |                           |  | ----                                                                 | 00             | (12-2)                                     | 00   |
| 13. Monthly prime interest rate time line 11 •                                    |  |                           |  | ----                                                                 | 00             | (13-2)                                     | 00   |
| 14. Total each tax (add lines 11, 12 & 13)                                        |  |                           |  | ----                                                                 | 00             | ----                                       | 00   |
| 15. Total Amount Owed (add all columns on line 14. See return check policy below) |  |                           |  |                                                                      |                | <input type="checkbox"/> 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.