



DO NOT SEND

DR 0100 (10/07/19)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
Colorado.gov/Tax

Colorado Retail Sales Tax Return

General Information

Retailers must file a sales tax return for every filing period, even if the retailer made no sales during the period and no tax is due. Typically, returns must be filed on a monthly basis. See *Part 7: Filing and Remittance* in the *Colorado Sales Tax Guide* for additional information regarding filing frequency.

A separate return must be filed for each business site or location at which a retailer makes sales. If a retailer fails to file a return for any filing period, the Department will estimate the tax due and issue to the retailer a written notice of the estimated tax due. The Department may deactivate the sales tax account of a retailer who fails to file returns for successive filing periods.

Electronic Filing Information

The Department offers multiple electronic filing options that retailers may use as an alternative to filing paper returns.

- **Revenue Online** – Retailers must first create a Revenue Online account to file returns through Revenue Online. Retailers who file returns through Revenue Online must file separate returns for each of the retailer's business sites or locations. Revenue Online can be accessed at Colorado.gov/RevenueOnline.
- **XML Filing** – Retailers may file returns electronically in an XML (Extensible Markup Language) format using any of the approved software options listed online at Colorado.gov/tax/software-developers-sales-tax-xml. Retailers do not need to obtain any special approval from the Department to file using an approved software option.
- **Spreadsheet Filing** – Retailers may file electronically using an approved Microsoft Excel spreadsheet. Each retailer must obtain approval from the

Department before filing returns with an Excel spreadsheet. Information can be found online at Colorado.gov/tax/sales-tax-spreadsheet-filing.

Payment Information

The Department offers retailers several payment options for remitting sales taxes.

Electronic Payments

Regardless of whether they file electronically or with a paper return, retailers can remit payment electronically using one of two payment methods. Retailers who remit electronic payments should check the appropriate box on line 18 of the return to indicate their electronic payment.

- **EFT Payment** – Retailers can remit payment by electronic funds transfer (EFT) via either ACH debit or ACH credit. There is no processing fee for EFT payments. Retailers must register prior to making payments via EFT and will not be able to make payments via EFT until 24-48 hours after registering. See *Electronic Funds Transferred (EFT) Program For Tax Payments (DR 5782)* and *Electronic Funds Transfer (EFT) Account Setup For Tax Payments (DR 5785)* for additional information.
- **Credit Card and E-Check** – Retailers can remit payment electronically by credit card or electronic check online at Colorado.gov/RevenueOnline. A processing fee is charged for any payments remitted by credit card or electronic check.

Paper Check

Regardless of whether they file electronically or with a paper return, retailers can remit payment with a paper check. Retailers should write "Sales Tax," the account number, and



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the filing period on any paper check remitted to pay sales tax to ensure proper crediting of their account.

- **Paper Return** – Retailers who file a paper return can mail a paper check with the return to pay the tax reported on the return.
- **Electronic Filing Through Revenue Online** – A retailer who files electronically through Revenue Online can remit payment by paper check. Once the electronic return has been submitted, the retailer can select “Payment Coupon” for the payment option to print a payment processing document to send along with their paper check.

Physical And Non-Physical Sites

A retailer is required to obtain a sales tax license and file separate sales tax returns for each separate place of business at which the retailer makes sales (a “physical site”). Additionally, if a retailer delivers taxable goods or services to a purchaser at any location other than the retailer’s place of business, the retailer must register with the Department a “non-physical site” for each location jurisdiction code into which goods or services are delivered (see Department publication Location/Jurisdiction Codes for Sales Tax Filing (DR 0800) for information about location jurisdiction codes). A “non-physical site” is required for deliveries even if the retailer has a physical site within the same location jurisdiction code. A separate return must be filed for each physical site and each non-physical site.

Filing A Paper Return

Retailers electing to file a paper return must sign, date, and mail the return, along with their payment, if applicable, to:

Colorado Department of Revenue
Denver CO 80261-0013

Retailers are required to keep and preserve for a period of three years all books, accounts, and records necessary to determine the correct amount of tax.

Items Removed From Inventory

Any tangible personal property a retailer purchased for resale, but subsequently removed from inventory for the retailer’s own use, is subject to consumer use tax. A Consumer Use Tax Return (DR 0252) is required to report and remit any consumer use tax a retailer owes.

Additional Resources

Additional sales tax guidance and filing information can be found online at *Colorado.gov/tax*. These resources include:

- Colorado Sales Tax Guide
- Sales tax classes and videos available online at *Colorado.gov/Tax/Education*.
- The Customer Contact Center, which can be contacted at (303) 238-7378.

Form Instructions

In preparing a sales tax return, a retailer must include its identifying information (such as name and account number), the filing period and due date, and information about sales and exemptions in order to calculate the tax due. Specific instructions for preparing sales tax returns appear below and on the following pages.

SSN and FEIN

Retailers must provide a valid identification number, issued by the federal government, when filing a sales tax return. If the retailer is a corporation, partnership, or other legal entity, this will generally be a Federal Employer Identification Number (FEIN). If the retailer is a sole proprietorship, a Social Security number (SSN) will generally be used instead.

Colorado Account Number

Retailers must enter their Colorado account number on each return, including both their eight-digit account number and the four-digit site/location number (for example: 12345678-0001). If a retailer makes sales at different locations, the retailer must file a separate return for each location. Returns must also be filed for each location jurisdiction code area into which the retailer makes deliveries during the tax period. The eight-digit account number will be the same for each location or site, but the four-digit site/location number will be unique for each location or site.

If you have applied for your license, but do not have your account number, please contact the Customer Contact Center at (303) 238-7378 for assistance.

Period

Retailers must indicate the filing period for each return. The filing period is defined by the first and last months in the filing period and entered in a MM/YY-MM/YY format. For example:

- For a monthly return for January 2020, the filing period would be 01/20-01/20.
- For a quarterly return for the first quarter (Jan. through March) of 2020, the filing period would be 01/20-03/20.
- For an annual return filed for 2020, the filing period would be 01/20-12/20.

Location Juris Code

Retailers must enter the six-digit location jurisdiction (juris) code to identify the site/location of sales reported on the return. For physical site/locations, the code appears on the retailer’s Sales Tax License under ‘Liability Information.’ A complete listing of location juris codes can be found in Department publication Location/Jurisdiction Codes for Sales Tax Filing (DR 0800).

Due Date

Retailers must enter the due date for the return. Returns are due the 20th day of the month following the close of the filing period. If the 20th is a Saturday, Sunday, or legal holiday, the return is due the next business day.



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Monthly Returns: due the 20th day of the month following the reporting month.

Quarterly Returns:

- 1st quarter (January – March): due April 20
- 2nd quarter (April – June): due July 20
- 3rd quarter (July – September): due October 20
- 4th quarter (October – December): due January 20

Annual Returns: (January – December): due January 20

Amended Returns

If a retailer is filing a return to amend a previously filed return, the retailer must mark the applicable box to indicate that the return is an amended return. A separate amended return must be filed for each filing period and for each site/location. The amended return replaces the original return in its entirety and must report the full corrected amounts, rather than merely the changes in the amount of sales or tax due. If the amended return reduces the amount of tax reported on the original return, the retailer must file a Claim for Refund (DR 0137) along with the amended return to request a refund of the overpayment. If the amended return is filed after the due date and reports an increase in the amount of tax due, penalties and interest will apply.

State and State-Collected Local Sales Taxes

The Colorado Retail Sales Tax Return (DR 0100) is used to report not only Colorado sales tax, but also sales taxes administered by the Colorado Department of Revenue for various cities, counties, and special districts in the state. The sales taxes for different local jurisdictions are calculated and reported in separate columns of the DR 0100. Local sales taxes reported on the DR 0100 include:

- **RTD/CD** – Sales taxes for the Regional Transportation District (RTD) and the Scientific and Cultural Facilities District (CD) are reported in the RTD/CD column of the DR 0100.
- **Special District** – Special district sales taxes reported in the Special District column include sales taxes for any Regional Transportation Authority (RTA), Multi-Jurisdictional Housing Authority (MHA), Public Safety Improvements (PSI), Metropolitan District Tax (MDT), or Health Services District (HSD). Sales taxes for Mass Transportation Systems (MTS) and Local Improvement Districts (LID) are not reported in the Special District column, but are instead reported in the County/MTS and City/LID columns, respectively.
- **County/MTS** – County and Mass Transportation Systems (MTS) sales taxes administered by the Department are reported in the County/MTS column.
- **City/LID** – City and Local Improvement Districts (LID) sales taxes administered by the Department are reported in the City/LID column.

Many home-rule cities in Colorado administer their own sales taxes. Sales taxes for these self-collected home-rule cities cannot be reported and remitted with the DR 0100. Retailers must report such taxes directly to the applicable city.

See Department publication Colorado Sales/Use Tax Rates (DR 1002) for tax rates, service fee rates, and exemption information for state and state-administered sales taxes. This publication also contains a list of self-administered home-rule cities.

Avoiding Common Filing Errors

You can avoid several common errors by reviewing your return before filing it to verify that:

- You completed all applicable lines of the return.
- You completed all three pages of the return, including Schedule A and Schedule B. You must complete and submit all three pages when filing your return, even if you have no deductions or exemptions to report on Schedule A or Schedule B.
- You used the correct version of the form, depending on the filing period. There are different versions of the sales tax return for each year 2016 through 2020.
- You entered your account number and site number correctly on your return.
- You used the correct tax rate for each jurisdiction reported on your return. See Colorado.gov/tax/sales-and-use-tax-rates-lookup for information about state and local tax rates.

Additional information about common filing errors can be found online at Colorado.gov/tax/sales-tax-file.

Specific Line Instructions

Retailers must complete all applicable lines, including lines 1, 2, 3, 4, 14, and 18, entering 0 (zero), if applicable. Retailers must also include Schedules A and B for each site/location.

Line 1. Gross sales of goods and services for this site/location only

Enter the gross sales of goods and services made during the filing period. Include only sales sourced pursuant to state law to the site/location indicated on the return. See *Part 7: Retail Sales* in the *Colorado Sales Tax Guide* for additional information regarding sourcing.

For small retailers subject to origin sourcing rules, include all sales made from the retailer’s physical site/location, regardless of whether the property or service is delivered to the purchaser at another location.

For all other retailers who are subject to destination sourcing rules, do not include on a return for any physical site any sales delivered to the purchaser and sourced for sales tax purposes to another location. For non-physical sites, include all sales delivered and sourced to the location jurisdiction code associated with the non-physical site.



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Include all sales of goods and services, whether taxable or not, and the collection during the filing period of any bad debts deducted on a return filed for a previous filing period.

Line 6. Tax rate

Enter the applicable state, city, county, and/or special district tax rate in each column of the return. The Colorado state sales tax rate is 2.9%. The sales tax rates for each city, county, and special district can be found in Department publication Colorado Sales/Use Tax Rates (DR 1002) or online at *Colorado.gov/RevenueOnline*.

Line 8. Excess tax collected

Enter any tax collected in excess of the tax due as computed on line 7. For example, if the retailer collected \$50 of county sales tax during the filing period, but only \$45 of tax is calculated in the County/MTS column of the return, the excess \$5 of tax collected must be reported on this line.

Line 10. Service fee rate

Enter the applicable service fee rate in each column of the return. The Colorado state service fee rate is 4%. Service fee rates for each city, county, and special district can be found in Department publication Colorado Sales/Use Tax Rates (DR 1002).

Line 11. Service fee

The service fee is calculated by multiplying the amount on line 9 by the rate on line 10. The full amount calculated should be entered on line 11, unless the return is filed after the due date or possibly if the return is an amended return. Both of these situations are addressed in the following instructions.

Timely payment of tax

If the tax calculated on the return is paid by the return due date, enter on line 11 the service fee calculated by multiplying the amount on line 9 by the service fee rate on line 10, regardless of whether the return is an original or amended return. If the return is an original return and the tax is not paid by the due date for the return, and therefore no service fee is allowed, enter \$0 on line 11.

Amended returns

If the return is an amended return and the tax reported on the original return was not paid by the due date for the return, the allowable service fee on the amended return is \$0.

If the tax reported on the original return was paid by the due date and the amended return reports an increase of the tax due, the allowable service fee on the amended return is equal to the service fee allowed on the original return. Enter on line 11 of the amended return the service fee allowed on the original return. No additional service fee is allowed for the additional tax reported on the amended return.

If the tax reported on the original return was paid by the due date and the amended returns reports a decrease of the tax due, enter on line 11 the amount calculated by multiplying the amount on line 9 of the amended return by the service fee rate on line 10.

Limit on state service fee

The total combined Colorado state service fee allowed to a retailer for any given filing period is limited to \$1,000. The retailer should enter on line 11 the full amount calculated by multiplying the amount on line 9 times the rate on line 10, but if the combined Colorado state service fee calculated on the retailer's sales tax returns for all sites/locations for the filing period exceeds \$1,000, the retailer must complete the State Service Fee Worksheet (DR 0103). The worksheet is used to determine what amount, if any, the retailer must pay in addition to the total balance due calculated on line 18 of the retailer's returns. The amount of additional tax calculated on the State Service Fee Worksheet (DR 0103) should not be entered anywhere on the retailer's Colorado Retail Sales Tax Return (DR 0100).

Line 13. Credit for tax previously paid

If a retailer overpaid tax on any previously filed return for a different filing period, and a refund claim for such overpayment is not barred by the statute of limitations, the retailer may claim a credit against tax calculated on the current return for such prior overpayment. Credit may be claimed only for tax overpayments for the same site/location and the same state or local jurisdiction. No credit may be claimed for an overpayment reflected in Department records either because the retailer filed an amended return or the Department adjusted the tax for the prior filing period.

Line 15. Penalty

If any retailer does not, by the applicable due date, file a return, pay the tax due, or correctly account for tax due, the retailer will owe a penalty. The penalty is 10% of the tax plus 0.5% of the tax for each month the tax remains unpaid, not to exceed a total of 18%. The minimum penalty amount is \$15.

Line 16. Interest

If the tax is not paid by the applicable due date, the retailer will owe interest calculated from the due date until the date the tax is paid. See FYI General 11 for interest rates and information about interest calculation.

Schedule A and Schedule B

Schedule A and Schedule B are used to report various deductions and exemptions. Any amounts entered on lines 2 or 4 of the return may be disallowed if Schedules A and B for each site/location are not completed and included with the return. In general, Schedule A includes deductions and exemptions that are not optional for state-administered local jurisdictions and Schedule B includes exemptions that are optional for local jurisdictions. See the Supplemental Instructions available online at *Colorado.gov/tax/sales-tax-file* for guidance regarding specific deductions and exemptions.



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Colorado Retail Sales Tax Return

Signature (Signed under penalty of perjury in the second degree). Date (MM/DD/YY)

SSN 1 SSN 2 FEIN

Last Name or Business Name First Name

Address City State Zip Phone

Colorado Account Number (XXXXXXXX-XXXX) Period (MM/YY-MM/YY) Location Juris Code (Refer to form DR 0800) Due Date (MM/DD/YY)

Mark here if this is an Amended Return [] 0021-103

1. Gross sales of goods and services for this site/location only (1-1)

2. Total from line 13 of Schedule A (2-1)

Table with columns: State, RTD/CD, Special District, County/MTS, City/LID. Rows include: 3. Subtract line 2 from line 1 and enter the result in each applicable column; 4. Total from line 12 of Schedule B; 5. Net taxable sales: Subtract line 4 from line 3; 6. Tax rate; 7. Tax on net taxable sales: Multiply line 5 by line 6; 8. Excess tax collected; 9. Add lines 7 and 8; 10. Service fee rate; 11. Service fee: Multiply line 9 by line 10; 12. Net tax due: Subtract line 11 from line 9; 13. Credit for tax previously paid.

Attention: Continue to pages 2 and 3 to complete your return.



190100 29999

Table with columns: Colorado Account Number, Period, Name, State, RTD/CD, Special District, County/MTS, City/LID. Rows include: 14. Subtract line 13 from line 12, 15. Penalty, 16. Interest, 17. Add lines 14, 15, and 16.

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.

18. Balance due: Add amounts from line 17 in each column. Paid by EFT checkbox.

(355) \$.

Schedule A (see instructions)

This schedule is required if any amount is entered on line 2 of Form DR 0100.

Table with 11 rows for Schedule A items (Wholesale sales, Sales to nonresidents, Sales of nontaxable services, etc.) and columns for sub-items (A1-1 to A11-1).



190100 39999

Table with 3 columns: Colorado Account Number (XXXXXXX-XXXX), Period (MM/YY-MM/YY), Name

(A12-1)

12. Other exempt sales (see instructions and identify type(s) of exemption(s) claimed below)

Type(s) of other exemption(s) claimed:

13. Add lines 1 through 12. Enter the total on line 2 of Form DR 0100.

Schedule B (see instructions)

This schedule is required if any amount is entered on line 4 of Form DR 0100.

Main table with columns: State, RTD/CD, Special District, County/MTS, City/LID. Rows include categories like Sales of food for domestic home consumption, Sales of machinery and machine tools, Sales of electricity and fuel for residential use, etc.