



**WELCOME**

January 2021 · Virtual Business Tax Class

Handout Notes page 1 1

This Class covers State of Colorado taxes and state-collected jurisdictions taxes only.

Please consult self-collected jurisdictions for questions about their taxes. (DR 1002 / DR 0800)

**Introductions**

Award Winning Training Team:

- Jaime**  
Producer
- Tiffany**  
Facilitator
- Steve**  
Co-Producer

Handout Notes page 1 2

**Today's Agenda**

- 1 p.m. – 5 p.m.
- Resources & Tools
- Tax Topics
  - Tax Types
  - Applications
  - New Tax Laws, Fees, & Forms Changes
  - Filing & Paying
  - Example of Process
- Q&A
- Wrap-Up

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Open the camera app on your iPhone or use a QR scanner app to take a picture of the QR Code to go to the website!

Tax.Colorado.gov



Revenue Online



Your Colorado L.I.F.E.



Contact Us



Notifications Email Sign-Up



How to Make a Payment



Sales and Use Tax



Withholding and Payroll Tax



Verify License or Certificate



Forms and Instructions



Find Tax Rate by Address



FYI & Tax Guidance Pub



Business Tax Class Sign-Up



Business Tax Training/ Videos



Recent Tax Changes






**COLORADO**  
 Department of Revenue  
 Taxation Division

Your Colorado L.I.F.E.  
[Colorado.gov/Tax/YourCOLIFE](http://Colorado.gov/Tax/YourCOLIFE)

Tax.Colorado.gov

Colorado.gov/  
 RevenueOnline



**Colorado Department of Revenue Family of Websites**  
 Welcome to the Business Tax Class

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**COLORADO**  
 Department of Revenue  
 Taxation Division

## Tax.Colorado.gov

- **Tax.Colorado.gov**
  - Easier to navigate by topic
    - Business
    - Individual
    - Tax Professional
    - Forms by Type and Number
    - News
  - Video library expanding!
    - Business > Tax Training

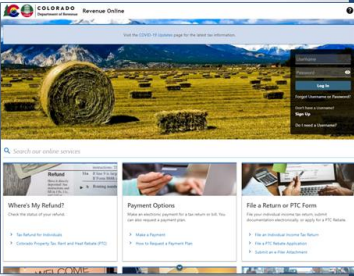


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**COLORADO**  
 Department of Revenue  
 Taxation Division

## Revenue Online

- **Your Administration Portal**
  - Make Payments
  - File Returns
  - Login to Your Account
    - Add non-physical locations
  - Helpful Links
  - Additional Services
    - File a Protest
    - Request a Letter ID
    - Submit e-Filed Attachments
    - Verify a License or Certificate
    - View Sales Rates and Taxes



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**COLORADO**  
 Department of Revenue  
 Taxation Division

This presentation is intended to provide general information concerning Colorado tax topics in simple and straightforward language. Although we have done our best to provide accurate and complete tax information, this information is not binding on the Department of Revenue, nor does it replace, alter or supersede Colorado tax law and regulations. We recommend consulting with a tax professional for your specific tax situation.

**Business Tax Class**

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**POLL**

What brought you to the class today?

**CHECK ALL THAT APPLY:**  
 Basics of Taxation  
 Applications / Fees  
 Learn Sales Tax  
 Use Tax  
 Filing  
 Tax Changes  
 Marketplaces  
 Vendor Fee  
 Brush Up



COLORADO Department of Revenue Taxation Division

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**Starting a Business**

- Prior to setting up an account with the Colorado Department of Revenue:
  - Apply for a Federal Employer Identification Number (FEIN) at [IRS.gov](https://www.irs.gov) for any organization other than an individual
  - If necessary, register the business with the Colorado Secretary of State at [SOS.state.co.us](https://www.sos.state.co.us)

COLORADO Department of Revenue Taxation Division

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IRS.gov

SOS.state.co.us

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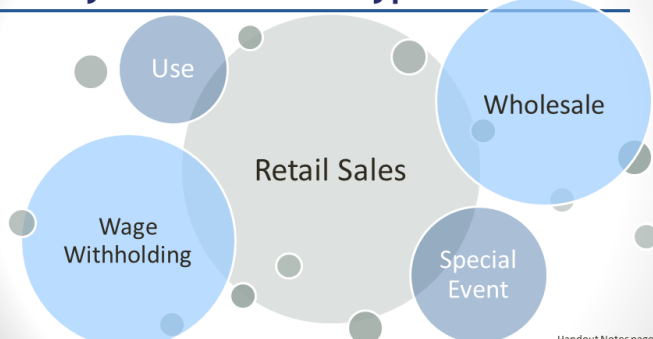
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**Today's Business Tax Types**



COLORADO Department of Revenue Taxation Division

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**Questions?**

And Answers.



COLORADO Department of Revenue Taxation Division

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## Applications & Filing Topics



- **Application (CR 0100)**
  - Sales Tax / Wholesale
  - What is Taxable
  - Wage Withholding
- **Application (DR 0589)**
  - Special Event (Single/Multi)
  - Filing (DR 0098)
- **Sales Tax Filing**
  - New Laws & Form Changes
  - Retail Sales
- **Break**
  - Example (Paper / ROL)
  - Consumer Use
- **How to Pay**

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## Applications

Business Tax Class



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## Sales Tax



- **Statute:**
  - In Colorado, services are generally not subject to sales tax.
  - "Tangible Personal Property" is taxable in Colorado. For reference, see section 39-26-102(15)(a)(I), C.R.S.

Tax.Colorado.gov

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Sales Tax License – Blue  
Wholesale, Special Event, and Wage  
Withholding Licenses – Green

## Sales Tax



Tax is levied and shall be collected and paid on the purchase price paid or charged upon all sales and purchases of tangible personal property at retail.  
[§39-26-104 (1)(a), C.R.S.]

Any Retailer that makes retail sales in Colorado without obtaining a sales tax license commits a class 3 misdemeanor and may also be subject to a civil penalty of \$50 per day to a maximum penalty of \$1,000. [§39-26-103 (4), C.R.S.]

Tax.Colorado.gov

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Sales and  
Use Tax



## Sales Tax

- **What is Taxable?**
  - This class covers State of Colorado taxes and state-collected jurisdiction taxes only. Please contact self-collected jurisdictions for questions about their taxes.
  - Items may be exempt from Colorado sales tax based on the nature of the service or good being sold, or based on the consumer that is purchasing the service or goods
    - Please note that exemptions may qualify for some local jurisdictions and not others.



Schedules

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## Sales Tax

- **Standard Retail License (Sales Tax License - Blue)**
  - For businesses that make retail sales in Colorado: if your business makes both retail sales and wholesale sales, then the Retail Sales Tax License allows you to do both. You do not need to obtain a Wholesale License in addition to the Retail Sales Tax License.
- **Wholesale License (Green)**
  - For businesses that sell exclusively to other licensed vendors for resale.



[Tax.Colorado.gov](http://Tax.Colorado.gov)

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## Applications

- **Applying for Sales Tax, Wage Withholding & Wholesale Accounts**
  - [MyBiz.Colorado.gov](http://MyBiz.Colorado.gov)
    - \*Secretary of State registration
    - \*Unemployment Insurance (CDLE)
    - Sales Tax
    - Wage Withholding
    - Wholesale
  - Paper Application (CR 0100 AP)
    - Sales Tax
    - Wage Withholding
    - Wholesale
  - Visit:
    - [Tax.Colorado.gov](http://Tax.Colorado.gov)
    - [MyBiz.Colorado.gov](http://MyBiz.Colorado.gov)

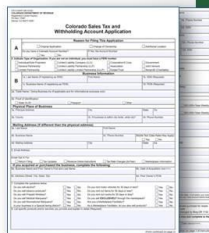


[Tax.Colorado.gov](http://Tax.Colorado.gov) | [Forms & Instructions](#) | [CR 0100 & MyBiz.Colorado.gov](#)

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## Application Fees

- **Applying for Sales Tax, Wage Withholding & Wholesale Accounts**
  - License Fees (expires December 31 of odd years)
    - \$16 Retail Sales Tax (prorated based on start date)
      - \$50 Sales Tax Deposit (first physical location only)
    - \$16 Wholesale (prorated based on start date)
    - \$8 Charitable Sales Tax
  - Wage Withholding
    - No fee for Wage Withholding & no renewal is required
  - Signature/Date
  - Must provide valid proof of identification for the owner/officer



CR 0100

[Tax.Colorado.gov](http://Tax.Colorado.gov) | [Forms & Instructions](#) | [CR 0100 & MyBiz.Colorado.gov](#)

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## HANDOUT – MAKING PURCHASES

[Tax.Colorado.gov](http://Tax.Colorado.gov) > [Businesses](#) > [Sales & Use Tax](#) > [Filing Information](#)

[Tax.Colorado.gov](http://Tax.Colorado.gov) > [Businesses](#) > [Sales & Use Tax](#) > [Printable Forms](#)

[Tax.Colorado.gov](http://Tax.Colorado.gov) > [Businesses](#) > [Sales & Use Tax](#) > [Sales Tax Accounts & Licenses](#)

[Tax.Colorado.gov](http://Tax.Colorado.gov) > [Forms & Instructions](#) > [Forms in Order Number](#) > [CR 0100](#)

Verify a license on Revenue Online [Colorado.gov/Revenue Online](http://Colorado.gov/RevenueOnline) > [Verify a License or Certificate](#)

[MyBiz.Colorado.gov](http://MyBiz.Colorado.gov)

Sales Tax License – Blue  
Wholesale, Special Event, and  
Wage Withholding Licenses – Green

## CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
  - Section A: Business Information
    - Filing Reason
    - Department of Revenue Account Number / Colorado Account Number (CAN) assigned by the Department of Revenue
    - Organization Type

**Reason for Filing This Application**

**A**

1. Reason for Filing This Application

Original Application     Change of Ownership     Additional Location

Do you have a Colorado Account Number?    If Yes, the Account Number

Yes     No

2. Indicate Type of Organization. If you are not an individual, you must have a FEIN number.

Individual/Sole Proprietor     Limited Liability Company (LLC)     Corporation/S Corp     Government

General Partnership     Limited Liability Partnership (LLP)     Association     Joint Venture

Limited Partnership     Limited Liability Limited Partnership (LLLP)     Estate/Trust     Nongift/Charitable

Tax.Colorado.gov | CR 0100 & MyBiz.Colorado.gov

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Tax.Colorado.gov > [Forms & Instructions](#) > [Forms in Number Order](#) > [CR 0100](#)

This form can be filled out and processed after class at your walk-in Service Center. (Please bring ID and a check or money order for any payment.)

**Sales and Use Tax**      **FYI & Tax Guidance Pub**      **Forms and Instructions**



## CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
  - Section B: Business Information
    - Name/DBA
    - FEIN/SSN

**Business Information**

**B**

1a. Last Name (if registering as SSN)    First Name    1b. SSN (Required)

1c. Business Name (if registering as FEIN)    1d. FEIN (Required)

2a. Trade Name / Doing Business As (if applicable and for informational purposes only)

2b. Proof of Identification

State DL/ID     Passport     Other

Tax.Colorado.gov | CR 0100 & MyBiz.Colorado.gov

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## CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
  - Section B: Business Information
    - Physical/Mailing Address
    - Email Opt in

**Physical Place of Business**

3a. Physical Address    City    State    Zip

3b. County    3c. If business is within city limits, what city?    3d. Phone Number

**Mailing Address (if different than the physical address)**

4a. Last Name    First Name

4b. Business Name    4c. Phone Number    Mobile Text (Data Rates May Apply)

4d. Mailing Address    City    State    Zip     Yes     No

5. Email Address

Email Opt In For

Return Filing     Tax Updates     Revenue Online Instructions     Tax Rate Changes (2x/Year)     Marketplace Information

Tax.Colorado.gov | CR 0100 & MyBiz.Colorado.gov

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## CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
  - Section B: Business Information
    - Acquisition Information
    - Products/Services
    - Product Detail

**If you acquired or purchased the business, complete the following:**

6a. Business Name and Prior Owner's First and Last Name    6b. Date of Acquisition (select)

6c. Address (Street, City, State, Zip)    6d. Prior Owner's FEIN

7. Complete the questions below

Do you sell alcohol?     Yes     No    Do you rent motor vehicles for 30 days or less?     Yes     No

Do you sell tobacco products?     Yes     No    Do you rent out rooms for 30 days or less?     Yes     No

Do you sell Prepared Wireless?     Yes     No    Do you sell EXCLUSIVELY through the marketplace?     Yes     No

Do you sell Medical Marijuana?     Yes     No    Are you a Marketplace Facilitator?     Yes     No

Do you sell Recreational Marijuana?     Yes     No    As a Marketplace Facilitator, do you also sell products?     Yes     No

8. Is your business a Special taxing district?     Yes     No

9. List specific products and/or services you provide and explain in detail (Required)

Tax.Colorado.gov | CR 0100 & MyBiz.Colorado.gov

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## CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
  - Page 2: Account Information
  - Section B continued: Business Information
    - Owner/Partner/Officer information (2)

9a. Owner/Partner/Corp Officer Last Name	Owner/Partner/Corp Officer First Name
Job Title	9b. Phone Number
9c. Address (Street, City, State, Zip)	9d. SSN
10a. Owner/Partner/Corp Officer Last Name	Owner/Partner/Corp Officer First Name
Job Title	10b. Phone Number
10c. Address (Street, City, State, Zip)	10d. SSN

Additional Owner/Partner/Corp Officers on a separate paper

Tax.Colorado.gov | CR 0100 & MyBiz.Colorado.gov

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## CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
  - Section C: Account Information
    - Sales Tax

<b>C</b>	
1. Indicate Type of Sale:	
<input type="checkbox"/> Wholesale	<input type="checkbox"/> Retail-Sales <input type="checkbox"/> Charitable
2a. Filing Frequency: If SALES TAX collected is:	
<input type="checkbox"/> Wholesale Only - Annually	<input type="checkbox"/> Under \$300/month - Quarterly
<input type="checkbox"/> \$15/month or less - Annually	<input type="checkbox"/> \$300/month or more - Monthly
2b. License Start Date Required (mm/yyyy)	
CO Account Number - Site (Dept Use Only)	

Tax.Colorado.gov | CR 0100 & MyBiz.Colorado.gov

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## CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
  - Section D: Account Information
    - Wage Withholding



<b>D</b>	
1. Indicate which you are applying for:	
<input type="checkbox"/> W2 Withholding	<input type="checkbox"/> 1099 Withholding
<input type="checkbox"/> W-2G	<input type="checkbox"/> CH/Gas Withholding
2. Filing Frequency: If W2 withholding tax amount is	
<input type="checkbox"/> \$1 - \$6,999/Year - Quarterly	<input type="checkbox"/> \$7,000 - \$49,999/Year - Monthly
<input type="checkbox"/> \$50,000+/Year-Weekly	
3. Filing Frequency: If 1099 withholding tax amount is	
<input type="checkbox"/> \$1 - \$6,999/Year - Quarterly	<input type="checkbox"/> \$7,000 - \$49,999/Year - Monthly
<input type="checkbox"/> \$50,000+/Year-Weekly	
4a. Payroll Company, if applicable	
4b. First Day of Payroll Required (mm/yyyy)	4c. Payroll Company Phone Number

Tax.Colorado.gov | CR 0100 & MyBiz.Colorado.gov

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## CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
  - Sections E, F and G: Applicant Responsibility
    - Fees
    - Points of Compliance
    - Signature/Date
    - Must provide valid proof of identification of owner/officer
    - Applicant does not fill in date on Section E

Period Covered (Dept Use Only)		FEES (see fees on page 1 of instructions)	
From	To		
MM/YY	MM/YY	(800-810) State Sales Tax Deposit	(15)
MM/YY	MM/YY	(800-750) Sales Tax License	(95)
MM/YY	MM/YY	(810-750) Wholesale License	(95)
MM/YY	MM/YY	(810-750) Charitable License	(95)

Mail to and Make Checks Payable to:  
 COLORADO Department of Revenue  
 PO Box 17087  
 Denver, CO 80217-0087

Amount Owed \$

**F** Points of Compliance

- Review sales tax license on add-numbered years
- Return filing frequency is based on tax amount
- Required to file every 30 days after tax due
- Charitable license is only used for charitable purposes for resale
- Sales tax rates may change twice per year
- Business account closure or address changes by filing DR 1102

**G** I declare under penalty of perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.

Signature of Owner, Partner, or Corporate Officer: \_\_\_\_\_ Job Title: \_\_\_\_\_ Date (mm/yyyy): \_\_\_\_\_

Tax.Colorado.gov | CR 0100 & MyBiz.Colorado.gov

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## Renewal Application



### Renewing Sales Tax, Wage Withholding & Wholesale Accounts

- License Fees (expires December 31 of odd years)
  - \$16 Retail Sales Tax
  - \$16 Wholesale (included with Sales Tax)
  - \$8 Charitable Sales Tax
- Wage Withholding
  - No fee & no renewal required
- Signature/Date
- Renewals will be mailed and can be renewed using Revenue Online

Tax.Colorado.gov | Colorado.gov/RevenueOnline | DR 0594

DR 0594  
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## FILING DEADLINES

## DR 0100



### Retail & Wholesale Sales Tax Filing Deadlines

- Returns are due the 20<sup>th</sup> 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.
  - Monthly Returns: due the 20<sup>th</sup> day of the month following the reporting month.
  - Quarterly Returns:
    - 1st quarter (January – March): due April 20<sup>th</sup>
    - 2nd quarter (April – June): due July 20<sup>th</sup>
    - 3rd quarter (July – September): due October 20<sup>th</sup>
    - 4th quarter (October – December): due January 20<sup>th</sup>
  - Annual Returns: (January – December): due January 20<sup>th</sup>



Tax.Colorado.gov | DR 0100

DR 0100  
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Business Tax  
Training/  
Videos



## Applications



### Applying for Sales Tax Accounts, Wage Withholding & Wholesale Accounts

- Submit your paper application by...
  - Mail: Receive your license by mail in 4-6 weeks.
  - Fax: 303-866-4176. Wage Withholding only. Receive your license by mail in 2-3 weeks.
  - In Person: Visit a service center to apply. Receive your license immediately.




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## Questions?

And Answers.



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# POLL

Do you need information on wage withholding calculation & filing?

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## Wage Withholding

- **Who**
  - Employers are required to have a Colorado withholding tax account and remit Colorado withholding taxes if an employer pays wages that are subject to federal withholding for income tax purposes
  - AND
  - The employee is performing work or services, either wholly or in part, in Colorado
  - OR
  - The employee is a Colorado resident working either inside or outside of Colorado (unless income tax is being withheld from another state)

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Tax.Colorado.gov > [Businesses](#) > [Withholding Tax](#)

Tax.Colorado.gov > [Forms & Instructions](#) > [Forms in Number Order](#) > [DR 1098 \(Withholding Worksheet Calculator\)](#)

Tax.Colorado.gov > [Businesses](#) > [Withholding Tax](#)


Tax.Colorado.gov > [Forms & Instructions](#) > [Forms in Number Order](#) > [CR 0100](#)

Sales Tax License – Blue  
Wholesale, Special Event, and  
Wage Withholding Licenses - Green




## Wage Withholding

- **When to File**
- **Videos:**
  - [Filing Frequencies and Thresholds](#)



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	<b>Business Tax</b>	
<b>Forms and Instructions</b>	<b>Withholding and Payroll Ta</b>	<b>Training/ Videos</b>
		



## Wage Withholding

Colorado wage withholding collected within one year	Filing Frequency	Due Dates	File
Less than \$7,000	Quarterly	Quarterly returns are due by the last day of the month after the end of the quarter First quarter: April 30 Second quarter: July 31 Third quarter: October 31 Fourth Quarter: January 31	Revenue Online (credit card or e-check) or by Electronic Funds Transfer
At least \$7,000 but not more than \$50,000	Monthly	On or before the 15th day of the following month. For example, March is due April 15.	Revenue Online (credit card or e-check) or by Electronic Funds Transfer
More than \$50,000	Weekly	Weekly returns are due by the following Wednesdays. The Tax Period End Date must always be a Friday date (exception: calendar year end date is December 31, regardless of day of week). To determine the Tax Period End Date, note the payroll date, then check for the next Friday date. If the payroll date is a Friday, that date is the Period End Date. Refer to Frequent Filers examples document.	Must file all payments by Electronic Funds Transfer

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### FILING DEADLINES

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## Wage Withholding



- Section 39-22-604, C.R.S.

- Withholding Tax – requirement to withhold
- Executive Director of The Colorado Department of Revenue responsible for prescribing a withholding method



[Tax.Colorado.gov](http://Tax.Colorado.gov) | The Colorado Wage Withholding Tax Guide | DR 1098

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## Wage Withholding



- Documents needed

- W-4

- Colorado Income Tax Withholding based on Employee's Withholding Certificate, IRS Form W-4
- There is no separate Colorado withholding certificate



[Tax.Colorado.gov](http://Tax.Colorado.gov) | The Colorado Wage Withholding Tax Guide | DR 1098

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## Wage Withholding



- Before starting calculations:

- Taxable Wages
  - Gross wages less any pre-tax deductions
- Employee W-4 data
  - Claimed filing status – W-4 Step 1: section (c)
  - Extra Withholding requested – Added after Colorado withholding is calculated



[Tax.Colorado.gov](http://Tax.Colorado.gov) | The Colorado Wage Withholding Tax Guide | DR 1098

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## Wage Withholding



- Highlights

- Dependents are not factored into Colorado taxable income
- Colorado has a flat income tax rate
- Simplified worksheet used for calculation

DR 1098



[Tax.Colorado.gov](http://Tax.Colorado.gov) | The Colorado Wage Withholding Tax Guide | DR 1098

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# Wage Withholding



## How to Calculate Colorado Withholding

**Colorado Income Tax Withholding Worksheet for Employers**

**Instructions:**  
All employers can fill out the worksheet below to determine Colorado withholding. This worksheet must be used for 2020 and later W-4s. This worksheet can also be used for 2019 and earlier W-4s.

**Pay Period Table**

Annually	Semiannually	Quarterly	Monthly	Semi-monthly	Biweekly	Weekly	Daily
1	2	3	4	5	6	7	8

**Step 1: Wages**

1a Enter the employer's total taxable wages this payroll period: **1a** \$ \_\_\_\_\_

1b Enter the number of pay periods you have per year (see Pay Period Table): **1b** \_\_\_\_\_

1c Multiply the amount on line 1a by the number on line 1b: **1c** \$ \_\_\_\_\_

**Step 2: Withholding Calculation**

2a Enter \$0.00 if the taxpayer is married filing jointly or \$4,000 otherwise: **2a** \$ \_\_\_\_\_

2b Subtract line 2a from line 1c. If zero or less, enter 0: **2b** \$ \_\_\_\_\_

2c Multiply the amount on line 2b by 4.07%: **2c** \$ \_\_\_\_\_

2d Divide the amount on line 2c by the number of pay periods on line 1b: **2d** \$ \_\_\_\_\_

2e All employees if they would like an additional amount withheld from their Colorado taxes per pay period. Enter that amount here. Otherwise enter 0: **2e** \$ \_\_\_\_\_

2f Sum lines 2d and 2e. This is the Colorado withholding amount per pay period: **2f** \$ \_\_\_\_\_

# Wage Withholding



## Special notes

- Colorado Wage Withholding is to be calculated separately for each pay period
- Values from the pay period table are not adjusted from one pay period to the next
- Wage Withholding values should be rounded to the nearest dollar

# Wage Withholding



## For Filing

- One return should be filed per Colorado Account Number per filing period
- If an employer remits withholding via Electronic Funds Transfer (EFT), a separate return filing is not required for that period

# Wage Withholding



## How to File

- Videos:
  - How to File



Business Tax Training/ Videos

Withholding Tax



# Questions?

And Answers.



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## Applications & Filing Topics

- **Application (CR 0100)**
  - Sales Tax / Wholesale
  - What is Taxable
  - Wage Withholding
- **Application (DR 0589)**
  - **Special Event (Single/Multi)**
  - **Filing (DR 0098)**
- **Sales Tax Filing**
  - New Laws & Form Changes
  - Retail Sales
- **Break**
  - Example (Paper / ROL)
  - Consumer Use
- **How to Pay**

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## Special Event

- **Explained**
  - Individuals, organizations, or vendors who plan to conduct or participate in a retail sales event at a location at which there are more than three vendors, that occurs three times or fewer at the same location during any calendar year
- **Multi-Event License: More than one Special Event during the 2-year period**
- **Generally, this does not include Farmers Markets or Flea Markets**



Tax.Colorado.gov

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## Special Event

- **Special Event License (Green)**
  - A license is required regardless of the anticipated amount of sales. [§39-26-103 (9) (b), C.R.S.]
  - If the event organizer does not obtain the license, the vendors at the event must obtain their own licenses and collect and remit the tax. [§39-26-103 (9) (b.5), C.R.S.]



Tax.Colorado.gov

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Sales Tax License – Blue  
Wholesale, Special Event, and  
Wage Withholding Licenses - Green

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## DR 0589 Application

- Sales Tax: Special Event (Green License)**
  - To register for a single or multiple special event license complete a Sales Tax Special Event Application (DR 0589)
    - Single Event - \$8.00 fee
    - Multiple Event - \$16.00 fee (pro-rated)
  - License is free for vendors who already have a Colorado Sales Tax or Wholesale License



Tax.Colorado.gov | Forms by Tax Type | DR 0589

DR 0589  
Handout Notes page 14 52

Tax.Colorado.gov > Businesses > Sales & Use Tax > Special Events & Occasional Sales

Tax.Colorado.gov > Forms & Instructions > Forms in Order Number > DR 0589

**Colorado.gov/RevenueOnline**

## Special Event

- Sales Tax: Special Event**
  - ALL Special Event sales tax collected must be submitted by the 20th of the month following the event (NO quarterly filings), regardless of the amount of Sales Tax collected
    - If the 20th falls on a weekend or holiday, due date is the next business day
    - If the event begins in one month and ends in the next, the return is due on the 20<sup>th</sup> day of the month following the month which the event began



Tax.Colorado.gov | DR 0098

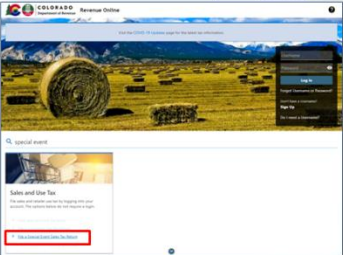
Handout Notes page 14 53

## FILING DEADLINES

Returns are due by the 20<sup>th</sup> of the month following the date the event began. For Example, if the event runs from June 30-July 2, the return and tax are due July 20. If the 20th is a Saturday, Sunday, or legal holiday, the return is due the next business day.

## Special Event

- Sales Tax: Special Event**
  - Select Special Event
  - No login required!
  - File a separate return for each event.



Tax.Colorado.gov | DR 0098

Handout Notes page 14 54

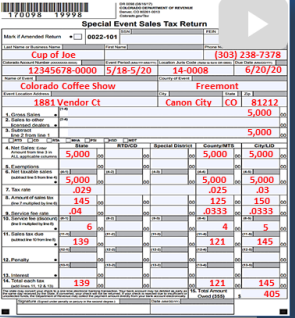
Tax.Colorado.gov > Businesses > Sales & Use Tax > Special Events & Occasional Sales > How To File Online

Tax.Colorado.gov > Forms & Instructions > Forms in Number Order > DR 0098

## DR 0098

### Sales Tax: Special Event

- If you are claiming jurisdictionally-dependent exemptions, you must use the paper form

Tax.Colorado.gov | DR 0098

Handout Notes page 14 55

**Sales and Use Tax**



**Recent Tax Changes**



**Revenue Online**



**Business Tax Training/ Videos**





### Sales Tax



- **New Sales Tax Rules Effective June 1, 2019**
- **HB 19-1240**
  - Sales tax must be collected & remitted based on the location at which the purchaser takes possession of the taxable good
- This includes any applicable state-collected local and special district taxes
- Sales where the customer receives the taxable goods at the seller's place of business will continue to be taxed at the rate in effect for the retailer's business location



[Tax.Colorado.gov](#) | [Tax.Colorado.gov/sales-tax-changes](#)

Handout Notes page 16 60

### HANDOUT – DR 1002 / DR 0800

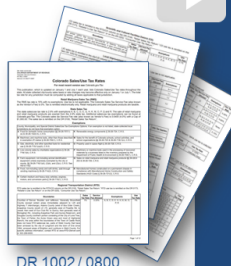
[Tax.Colorado.gov](#) > [Businesses](#) > [Sales & Use Tax](#) > [File](#) > [Recent Sales Tax Changes](#) (HB19-1240)

[Tax.Colorado.gov](#) > [Forms & Instructions](#) > [Forms in Number Order](#) > [DR 1002](#)

### Sales Tax



- **Destination Sourcing**
  - Tax is calculated at the Point of Delivery
    - Items shipped to a location outside of Colorado – No Colorado Tax
    - Items shipped to a location in Colorado – Tax rate of purchaser's location
    - All state-collected jurisdictions collected from purchaser
    - Contact self-collected jurisdictions
    - Non-physical site required for seller
  - Point of Delivery = Point of Possession = Point of Taxation



[Tax.Colorado.gov](#) | [Forms and Instructions](#) | [DR 1002 & DR 0800](#)

Handout Notes page 16 61

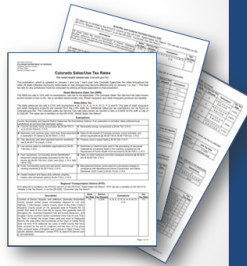
### HANDOUT – DR 1002 / DR 0800

[Tax.Colorado.gov](#) > [Forms & Instructions](#) > [Forms in Number Order](#) > [DR 1002](#)

### DR 1002 Sales/Use Tax Rates



- **Tax Rates**
  - DR 1002
  - Where to find
    - Exemptions – Key on page 1 – allowance listed by jurisdiction
    - Service Fee/Vendor's Fee – allowance listed by jurisdiction
    - State – page 1 above exemption key
    - RTD/CD & Special District – pages 1 and 2
    - City (State-Collected) – starting on page 4
    - County – starting on page 7
    - Self-Collected Cities – starting on page 9
- **Remember to consider Sourcing Rule**



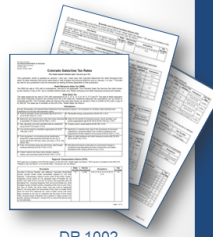
[Tax.Colorado.gov](#) | [Forms and Instructions](#) | [DR 1002](#)

Handout Notes page 16 62

### DR 1002 Sales/Use Tax Rates



- **Home Rule & Self-Collected**
  - Home rule cities have greater autonomy than statutory cities.
  - While all self-collecting jurisdictions are home rule municipalities, not all home rule municipalities are self-collecting.
  - A number of home rule municipalities elect to have the state collect taxes on their behalf, which the state does at no charge to the home rule municipality.
  - The Department of Revenue does not administer or oversee sales taxes for any self-collected jurisdictions.
  - See the DR 1002 Colorado Sales & Use Tax Rates on our website.



[Tax.Colorado.gov](#) | [Forms and Instructions](#) | [DR 1002](#)


Handout Notes page 16 63



## DR 0800 - Location Codes

- Location Code & Tax Rates
  - Jurisdiction (Location) Codes
    - DR 0800
      - Organized by County
    - DR 1002 – Jurisdiction Tax Rates
    - Excel Workbook Crosswalk:
 

<https://www.Tax.Colorado.gov/how-to-look-up-sales-use-tax-rates>



Tax.Colorado.gov | Forms and Instructions | DR 1002 & DR 0800

DR 0800/ 1002

Handout Notes page 17 64

Business Tax Training/ Videos




Tax.Colorado.gov > Businesses > Sales & Use Tax > Sales Tax Accounts & Licenses > Add Locations (Add Sites)

MULTI-LOCATION EMAIL  
dor\_multilocations@state.co.us

## Location Codes

- Location Code Lookup
- Videos:
  - Location/Juris Code Lookup



Tax.Colorado.gov | Forms and Instructions | DR 1002 & DR 0800

Handout Notes page 17 65

## Sales Tax

- Physical vs. Non-Physical Location
  - Physical location: A brick and mortar store.
    - Requires a sales tax license. License fee and application required for each location.
    - Sales tax return to be filed regardless of sales.
  - Non-physical location: Anywhere in Colorado you deliver a taxable good.
    - Sales tax return is filed only when you have made sales to those locations.

Tax.Colorado.gov

Handout Notes page 17 66

Tax.Colorado.gov > Businesses > Sales & Use Tax > File > Recent Sales Tax Changes (HB19-1240)

## Sales Tax

- Adding a Non-Physical Location
  - Add a location in your account on Revenue Online!
    - Click on Sales Tax link
    - Click on Add Non-Physical Location
  - Send an email to [DOR\\_Multilocations@state.co.us](mailto:DOR_Multilocations@state.co.us) and include the following information:
    - Colorado Account Number
    - City Name
    - County Name
    - Location Jurisdiction Code (DR 0800)
    - Zip Code
    - Period Open Date




Tax.Colorado.gov | DR 0800 & DR 1002

Handout Notes page 17 67

**Sales Tax**

**Small Retailer Exception:**

- Retailers with sales of less than \$100K per year are able to source their sales to the business location of the seller until a State sponsored Geographic Information System (GIS) is in place to support this change. This is called origin sourcing.
- The small retailer exception is repealed 90 days after the completion of the GIS.
  - Sign-up for Tax Notifications Emails at: [Tax.Colorado.gov/email-sign-up](https://tax.colorado.gov/email-sign-up)



[Tax.Colorado.gov](https://tax.colorado.gov) | Sales Tax Guide

Handout Notes page 18 68

**Sales Tax**

**Marketplace terminology and definitions:**

- Marketplace** - a physical or electronic forum; including, but not limited to, a store, a booth, an internet website, a catalog, or a dedicated sales software application, where tangible personal property, commodities, or services are offered for sale, lease, or rental
- Marketplace Facilitator** - generally any individual or legal entity that operates a marketplace and contracts with marketplace sellers to facilitate sales and accept payment on the sellers' behalf
- Marketplace Seller** - anyone who contracts with a marketplace facilitator to make sales through a marketplace
- Multichannel Seller** - someone who sells through a marketplace facilitator, but also sells products directly to customers online or in a physical store

[Tax.Colorado.gov](https://tax.colorado.gov) | Sales Tax Guide

Handout Notes page 18 69

**Sales Tax**

**Marketplace Exception:**

- In general, businesses and individuals that sell products exclusively through a marketplace would not have to collect sales tax, so long as the marketplace facilitator collects the applicable sales tax on all sales.
- The marketplace would be required to collect sales tax on behalf of its independent sellers.
  - Marketplace facilitators are allowed to retain the vendor fee for the collection and remittance of the sales tax made by marketplace sellers.
- This exception only applies to marketplace sales facilitated on behalf of a marketplace seller.
- This provision went into effect October 1, 2019.

[Tax.Colorado.gov](https://tax.colorado.gov) | Sales Tax Guide

Handout Notes page 18 70

**Questions?**

**And Answers.**



[Tax.Colorado.gov](https://tax.colorado.gov) | Sales Tax Guide

Handout Notes page 18 71

**Business Tax Training/ Videos**




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**HANDOUT – SCHEDULES A & B**

**Forms and Instructions**

**FYI & Tax Guidance Pub**




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**Sales Tax**

**• Sales Tax: Deductions and Exemptions**

- The retailer bears the burden of proving, and retaining records of such proof, for the proper exemption for any sale for which they do not collect tax.
  - There are generally 2 types of Deductions and Exemptions
    - Those that apply to all state-administered local jurisdictions
    - Those that are optional for state-administered local jurisdictions



Schedules

Handout Notes page 19 72

[Tax.Colorado.gov](http://Tax.Colorado.gov) | DR 1002

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**Sales Tax**

**• Sales Tax: Deductions and Exemptions**

- Apply to all state-administered local jurisdictions
  - Wholesale Sales
  - Sales sourced to locations outside of Colorado
  - Sales of non-taxable services
  - Sales to exempt agencies and organizations
  - Sales of gasoline, dyed diesel, and other exempt fuels
- There are additional deductions and exemptions not listed here.
- Additional Information is available in the "Supplemental Instructions for Form DR 0100" and in our Tax Guidance Publications / FYI's



Schedules

Handout Notes page 19 73

[Tax.Colorado.gov](http://Tax.Colorado.gov) | Schedules

[Tax.Colorado.gov](http://Tax.Colorado.gov) > [Businesses](#) > [Sales & Use Tax](#) > [Recent Sales Tax Changes \(HB19-1245\)](#)

**Recent Tax Changes**




**Business Tax Training/ Videos**



**Sales Tax**

**• Sales Tax: Deductions & Exemptions**

- Optional for state-administered local jurisdictions
  - Form DR 1002 indicates which state-administered jurisdictions allow which deductions and exemptions.
- There is considerable nuance and complexity regarding each of these deductions and exemptions.
  - Additional information regarding qualifications, form requirements, and record keeping requirements can be found on our website at: [Tax.Colorado.gov/sales-use-tax-guidance-publications](http://Tax.Colorado.gov/sales-use-tax-guidance-publications)



Schedules


Handout Notes page 19 74

[Tax.Colorado.gov](http://Tax.Colorado.gov) | DR 1002

[Tax.Colorado.gov](http://Tax.Colorado.gov) > [Forms & Instructions](#) > [Forms in Order Number > DR 0103](#)

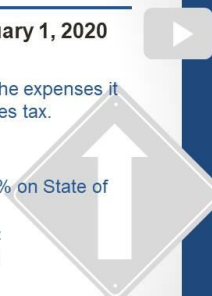
[Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline)

**Forms and Instructions**



**Sales Tax**

- **New State Vendor Fee Increase Effective January 1, 2020**
- **HB 19-1245**
  - The amount that a retailer is permitted to retain for the expenses it incurs collecting and remitting the required state sales tax.
    - Payment must be received by due date
  - The Vendor Service Fee increased from 3.33 to 4.0% on State of Colorado taxes.
    - Cap of \$1,000 monthly for any filing period per account
    - All locations are required to register under one account



Schedules

Handout Notes page 19 75

[Tax.Colorado.gov](http://Tax.Colorado.gov) | [Tax.Colorado.gov/sales-tax-training](http://Tax.Colorado.gov/sales-tax-training)

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DR 0103



- **Sales Tax: DR 0103 – State Service Fee Worksheet**
- All returns, sites and locations
- Determines Statutory limit
- Filed with return
- Automatically calculated for spreadsheet and XML filing
- Automatically calculated for those filing in Revenue Online
- Generally recommended for paper filed returns, if:
  - You have multiple locations and
  - You exceed \$850,000 sales per filing period

Tax.Colorado.gov | DR 0103

Handout Notes page 20 76

Tax.Colorado.gov > [Forms & Instructions](#) > [Forms in Order Number > DR 0137B](#)

Horizontal lines for taking notes on the right side of the page.

Sales Tax



- **Seller Responsibilities**
- Should a dispute arise between the purchaser and the seller as to whether or not the sales tax is due, the seller should charge and collect the sales tax; the purchaser may submit an application for refund to the State of Colorado.
- **DR 0137B – Claim for Refund of Tax Paid to Vendors**

Tax.Colorado.gov | Sales Tax Guide | DR 0137B

DR 0137B Handout Notes page 20 77

Questions?

And Answers.



Handout Notes page 20 78

Break Time



Handout Notes page 20 79

## Applications & Filing Topics



- **Application (CR 0100)**
  - Sales Tax / Wholesale
  - What is Taxable
  - Withholding
- **Application (DR 0589)**
  - Special Event (Single/Multi)
  - Filing (DR 0098)
- **Sales Tax Filing**
  - New Laws & Form Changes
  - Retail Sales
- **Break**
  - Example (Paper / ROL)
  - Consumer Use
- **How to Pay**

Handout Notes page 21 80

## POLL

Do you have a RevenueOnline Login?  
Are you currently using RevenueOnline?



Handout Notes page 21 81

## DR 0100



- **Retail & Wholesale Sales Tax Filing Deadlines**
- Returns are due the 20<sup>th</sup> day of the month following the close of the filing period.
- If the 20<sup>th</sup> is a Saturday, Sunday, or legal holiday, the return is due the next business day.
  - Monthly Returns: due the 20<sup>th</sup> day of the month following the reporting month.
  - Quarterly Returns:
    - 1st quarter (January – March): due April 20<sup>th</sup>
    - 2nd quarter (April – June): due July 20<sup>th</sup>
    - 3rd quarter (July – September): due October 20<sup>th</sup>
    - 4th quarter (October – December): due January 20<sup>th</sup>
  - Annual Returns: (January – December): due January 20<sup>th</sup>



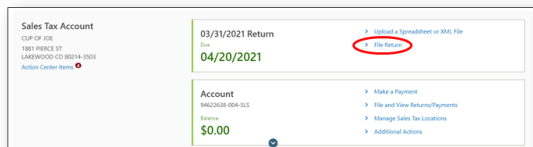
DR 0100

Handout Notes page 21 82

## Filing Methods



- **Ways to File**
  - Revenue Online
  - Spreadsheet: [Tax.Colorado.gov/sales-tax-spreadsheet-filing](https://tax.colorado.gov/sales-tax-spreadsheet-filing)
  - Paper File



[Tax.Colorado.gov](https://tax.colorado.gov) | [Tax.Colorado.gov/sales-tax-spreadsheet-filing](https://tax.colorado.gov/sales-tax-spreadsheet-filing)

Handout Notes page 21 83

[Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)

[Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline) >  
[View Sales Rates and Taxes](#)  
(under Additional Services) >  
[Find Local Taxes by Address](#) >

[Tax.Colorado.gov](https://tax.colorado.gov) > [Forms & Instructions](#) > [Forms in Number Order](#) >  
[DR 0100](#)

[Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)

## HANDOUTS – DR 0100 & POPOUT

### FILING DEADLINES

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

**Monthly Returns:** due the 20<sup>th</sup> 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):  
January 20

Business Tax  
Training/  
Videos



# DR 0100



- The DR 0100 Paper Filing Experience



DR 0100



[Tax.Colorado.gov](http://Tax.Colorado.gov) | DR 0100

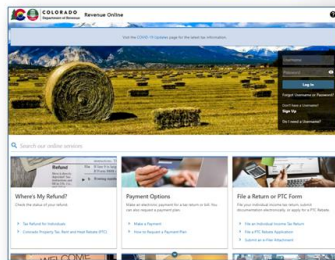
Handout Notes page 22

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# Filing - Revenue Online



- **Self-Service Portal**
  - Login Required for Sales Tax
    - File Returns
    - Check Status of Refunds
    - Helpful Links
    - Additional Services
  - File each physical location regardless of amount of tax collected.



[Tax.Colorado.gov](http://Tax.Colorado.gov) | [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline)

Handout Notes page 22

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# Example

Business Tax Class



Handout Notes page 22

86

# Example



Meet Joe!  
Joe owns a coffee shop in Lakewood.



Handout Notes page 22

87

## HANDOUT – DR 0100 / SCHEDULES

Forms and Instructions



## Example

Joe's Coffee Shop is located in the City of Lakewood.

- Please use the DR 1002 to find the sales tax rates and service fees for each jurisdiction if filing by paper.
- If filing using Revenue Online these items will automatically populate.

Jurisdiction	Tax rate	Vendor/Service Fee
State	2.9%	4.0%
RTD/CD	1.1%	3.33%
Jefferson County	0.50%	3.33%
Lakewood (self-collected)	3.0%	N/A

- \$5000 Gross sales and services
- \$700 Wholesale sales
- \$500 Sales shipped to Alaska
- \$300 Sales to a government agency
- \$2000 Sales of coffee beans (Food for Home Consumption)



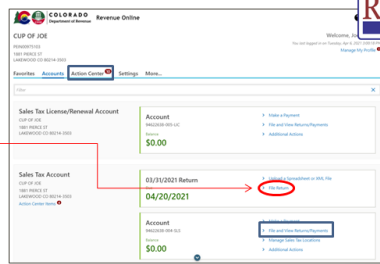
Handout Notes page 23 88

## Example

Colorado.gov/  
RevenueOnline

Landing Page

In the 'Sales Tax Account' section Click On **File Return**

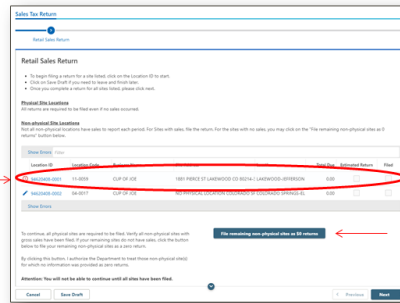


Handout Notes page 23 89

## Example

Click On

**LOCATION ID**

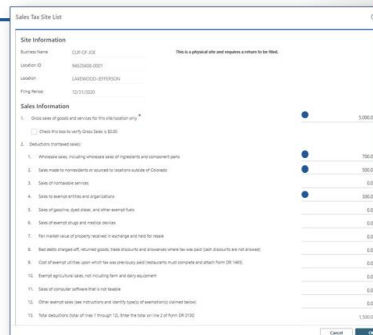


Note: Blue File Remaining Non-Physical Sites at \$0 Returns Button.

Handout Notes page 24 90

## Example

Begin entry of amounts and Exemptions based on your filing.



Handout Notes page 24 91

### Example

Continue scrolling down and filling out amounts based on your filing.

Handout Notes page 24

92

### Example

Continue scrolling down and filling out amounts based on your filing.

At end, click **OK**

Handout Notes page 24

93

### Example

Your location is now finished.

- Note the other non-physical location to be filed.
- If other location is \$0 Collected, you must file a Zero Return.
- Click **FILE REMAINING NON-PHYSICAL SITES AS \$0 RETURNS.**

Handout Notes page 25

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### Example

Note both sites show as Finished.

- Undo
- Or click **NEXT**

Handout Notes page 25

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## Example

### Return Summary

- Verify amounts
- Click **NEXT**

Handout Notes page 25

96

## Example

### Special District Sales DR 0200

- Check box if you do not have to fill out for ALL sites.
- Click **NEXT**

Handout Notes page 25

97

## Example

### Return Payment To Pay with Return

- Click **YES**
  - Enter bank info
- Click **NEXT**

### To Pay Later

- Click **NO**
- Click **NEXT**

Handout Notes page 25

98

## Example

### Confirm Return

- Read.
- Click **I AGREE**
- Click **SUBMIT**

Handout Notes page 26

99

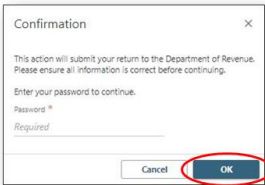
## HANDOUT – CHECKPOINTS

### Business Tax Training/ Videos



**Example**

- Enter Revenue Online Password
- Click **OK**



Handout Notes page 26 100

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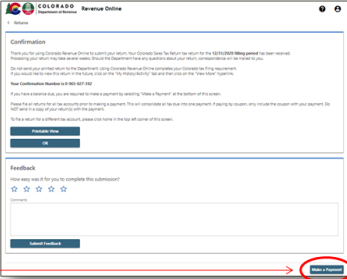
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**Example**

**CONGRATULATIONS, YOU E-FILED!**

You are ready to make a payment if you did not include payment information with your return.



Handout Notes page 26 101

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**Questions?**

**And Answers.**



Handout Notes page 26 102

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**Applications & Filing Topics**

- Application (CR 0100)
  - Sales Tax / Wholesale
  - What is Taxable
  - Wage Withholding
- Application (DR 0589)
  - Special Event (Single/Multi)
  - Filing (DR 0098)
- Sales Tax Filing
  - New & Changes
  - Retail Sales
- Break
  - Example (ROL)
  - Consumer Use
- How to Pay

Handout Notes page 27 103

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**Consumer Use Tax**

Use tax must be paid by the purchaser of goods stored, used, or consumed by the purchaser where the seller did not or could not collect sales taxes.

[§39-26-202, C.R.S.]

Handout Notes page 27 104

**Consumer Use Tax**

**Consumer Use Tax**


Consumer use tax must be paid by individuals and businesses for tangible personal property used in Colorado for personal or business purposes (not to be resold) when tax was not paid at the time of purchase. This includes items taken out of inventory for personal or business use.

**Did you pay Sales Tax?**

- Check your invoice
- Reach out to vendor if you are unsure
- Did you take anything out of inventory?

[§39-26-202, C.R.S.]


Handout Notes page 27 105

**Consumer Use**

- **Consumer Use**
  - Consumer Use Tax accounts do not require an application.
  - Submit the first Consumer Use Tax Return with the FEIN or Social Security number for the business or individual to open the Consumer Use account.

Tax.Colorado.gov | Colorado.gov/RevenueOnline | DR 0252 / 0251 / 1002

Handout Notes page 27 106

**Consumer Use**

- **Consumer Use**
  - Two Jurisdiction types for State-Collected Use Tax:
    - Colorado State Tax
    - Special District Tax
      - RTD/CD use DR 0252
      - RTA use DR 0251
      - Refer to DR 1002 for rates

\* Tax rates are determined by the point of possession of the consumer  
\* Local Use tax collected on building materials and motor vehicles

Tax.Colorado.gov | Colorado.gov/RevenueOnline | DR 0252 / 0251 / 1002

Handout Notes page 28 107

Tax.Colorado.gov > [Businesses](#) > [Sales & Use Tax](#) > [File](#) > [Use Tax Information for Businesses](#)

Tax.Colorado.gov > [Forms & Instructions](#) > [Forms in Number Order](#) > [DR 0251](#), [DR 0252](#), [DR 1002 \(Rates\)](#)

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**Forms and Instructions**



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Tax.Colorado.gov > [Businesses](#) > [Sales & Use Tax](#) > [File](#) > [Use Tax Information for Businesses](#)

Tax.Colorado.gov > [Forms & Instructions](#) > [Forms in Number Order](#) > [DR0252](#), [DR 0251](#), [DR1002 \(Rates\)](#)

Colorado.gov/RevenueOnline

## Consumer Use



### Consumer Use

- Can be filed on Revenue Online without logging into your account
- Individuals may choose to file this on their income tax returns at the end of the year for any items purchased for personal use
  - Individuals operating a sole proprietorship are required to follow business rules for purchased made for business use



Tax.Colorado.gov | Colorado.gov/RevenueOnline | DR 0252 / 0251 / 1002

Handout Notes page 28 108

### Forms and Instructions



### Sales and Use Tax



### Recent Tax Changes

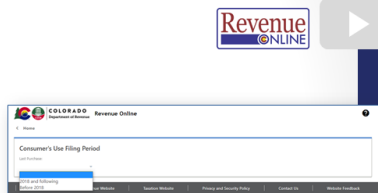


## Consumer Use



### Consumer Use

- Can be filed on an annual basis, or after \$300 in use tax has accumulated, whichever comes first.
  - Referred to as "Casual Filing"
  - Return and payment due by the 20th of the month, following the month when use tax due has met or surpassed \$300.



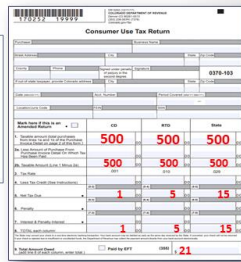
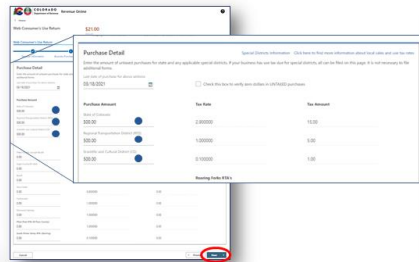
Tax.Colorado.gov | Colorado.gov/RevenueOnline | DR 0252 / 0251 / 1002

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## DR 0252



### DR 0252 - Consumer Use Tax Return



Tax.Colorado.gov | Colorado.gov/RevenueOnline | DR 0252 / 0251 / 1002

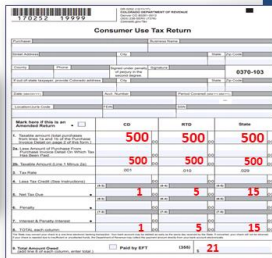
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## DR 0252



### DR 0252 - Consumer Use Tax Return

- Be sure to include the purchase invoice detail when mailing the paper form!



Tax.Colorado.gov | Colorado.gov/RevenueOnline | DR 0252 / 0251 / 1002

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## DR 0251



- **DR 0251 - RTA Use Tax Return**
  - ROL includes all Consumer Use Tax jurisdictions on one page. File the DR 0251 and keep the specific RTA schedules for your records.



1. Enter business covering the tangible property included in this return. Attach a separate sheet of paper for business(es) not covered.		
One business	Name of business	Address
Check each box as it applies: <input type="checkbox"/> Yes, Total from attachments <input type="checkbox"/> No		
2. Write in name of RTA District here. See schedule provided.		
3. Taxable Amount: Add lines 1a and 1b		
4. Tax Rate (Rate is 0.5% unless on DR 0025)		
5. Use Tax Due: Multiply line 3 by line 4		
6. Penalty		
7. Interest & Penalty Interest		
8. Amount Due: Add lines 5, 6 and 7. Pay this amount with your return.		

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## Questions?

And Answers.



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## Applications & Filing Topics



- **Application (CR 0100)**
  - Sales Tax / Wholesale
  - What is Taxable
  - Wage Withholding
- **Application (DR 0589)**
  - Special Event (Single/Multi)
  - Filing (DR 0098)
- **Sales Tax Filing**
  - New Laws & Form Changes
  - Retail Sales
- **Break**
  - Example (ROL)
  - Consumer Use
- **How to Pay**

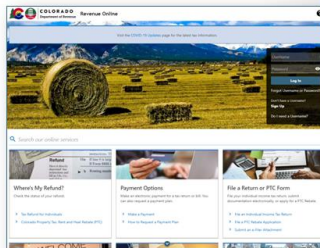
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## How To Pay



- **Multiple Ways**
  - **Paper Check**
    - Print a voucher in Revenue Online (Sales Tax only)
    - Attach a check to your paper return
  - **Mail-in** or
  - **Drop off return and payment at a service center – All service center locations currently have secure drop-boxes**
  - **Revenue Online: Credit Card**
    - 2.25% + \$0.77 processing fee
  - **Revenue Online: E-Check**
    - \$1.00 processing fee



Tax.Colorado.gov | Colorado.gov/RevenueOnline

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Colorado.gov/RevenueOnline

How to Make a Payment



Revenue Online



## How To Pay



### Multiple Ways

- Electronic Funds Transfer (EFT)
  - No processing fee
  - Apply with DR 5785 or in Revenue Online
  - ACH Credit | ACH Debit
  - 4:00 PM MST cut-off time
  - Generates withholding returns



[Tax.Colorado.gov](http://Tax.Colorado.gov) | [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline) | DR 5785 | DR 5782 Instructions

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## Questions?

And Answers.



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## Special Announcement



### Sales and Use Tax System (SUTS)

- Launch of web content focused on enrollment and access to the SUTS portal on the new website
- The release of "how to" videos related to using the SUTS portal
- Social media posts related to enrolling in SUTS



[Tax.Colorado.gov](http://Tax.Colorado.gov)

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## Wrap-Up

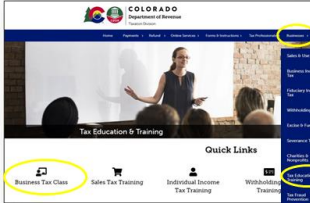


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**Help**

- **Need a step-by-step guide to filing sales tax?**
  - [Tax.Colorado.gov](http://Tax.Colorado.gov)
  - Click on **Businesses** in the black bar
  - Click on **Tax Training**
  - Click on **Business Tax Class** to watch the pre-recorded class video



[Tax.Colorado.gov](http://Tax.Colorado.gov) | [Tax.Colorado.gov/business-tax-class](http://Tax.Colorado.gov/business-tax-class)

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[Tax.Colorado.gov](http://Tax.Colorado.gov) > [Businesses](#) > [Tax Education & Training](#) > [Business Tax Class](#)

New Class Videos Coming Soon

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**Resources & Tools**

- **Websites**
  - [Tax.Colorado.gov](http://Tax.Colorado.gov)
  - [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline)
- **Taxpayer Helpline: 303-238-7378**
- **Email: [DOR\\_TaxpayerService@state.co.us](mailto:DOR_TaxpayerService@state.co.us)**
- **Local Offices (Appointment Only):**
  - Colorado Springs
  - Denver Metro
  - Fort Collins
  - Grand Junction
  - Pueblo



**Resources**

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**HANDOUT – RESOURCES, CHECKPOINTS, E-FILING RESOURCE LIST, MAKING A PURCHASE WITH SALES TAX LICENSE, HELPFUL HINTS**

[Tax.Colorado.gov](http://Tax.Colorado.gov)

[Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline)

[Tax.Colorado.gov](http://Tax.Colorado.gov) > [Contact Us](#)

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**Email Alerts**

Please remember!

Sign-up for email alerts today: [Tax.Colorado.gov/email-sign-up](http://Tax.Colorado.gov/email-sign-up)



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<b>Tax.Colorado.gov</b>	<b>Revenue Online</b>	<b>Contact Us</b>
		

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**Questions?**

**And Answers.**

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