DO NOT SEND

CR 0100 (07/22/26)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center
PO Box 17087
Denver CO 80217-0087

Instructions for the Colorado Sales Tax and Withholding Account Application

General Information

The CR 0100 is used to open a sales tax and withholding account, or to add an additional new physical location to an existing account. Please complete all the sections in the application for the applicable account type(s) needed. Colorado Department of Revenue (DOR) forms and Tax Guidance Publications referenced in this document are available on the DOR taxation website at *Tax.Colorado.gov*.

Licensing and Registration Requirements and Information:

- **State Sales Tax License.** A state sales tax license is required for any person that engages in the business of selling tangible personal property at retail. Any person operating exclusively as a wholesaler may apply for a license to engage in the business of selling at wholesale. A license is not required for persons engaged exclusively in the business of selling commodities or services which are exempt from taxation.
- **State and Local Sales Tax.** Colorado has a 2.9% sales tax. Additionally, many cities and counties impose their own local sales tax on purchases and transactions within their boundaries. There are also special district taxes that apply in certain boundaries. The Department administers special districts, counties, and many cities in Colorado, but does not administer sales tax for many home-rule cities in Colorado. For a complete listing of all applicable tax rates and exemption information for state-administered local sales taxes, see "Colorado Sales/Use Tax Rates" (DR 1002) under Forms on the DOR taxation website at *Tax.Colorado.gov*. The DR 1002 is revised in January and July of each year. You may also visit *Colorado.gov/Revenue/GIS* to find the tax rates.

  Due to the complexities surrounding the laws on the collection and remittance of sales/use tax in Colorado, it is recommended that you attend a business tax class offered by the department after opening your business and/or obtaining a sales tax license. Visit *Tax.Colorado.gov/business-tax-class* for class schedule and registration.
- **W-2 Withholding.** Employers are required to withhold state income tax from wages paid to all employees working in Colorado or who are Colorado residents.
- **1099 Withholding.** Under certain circumstances, payers may withhold tax on Colorado income reported on 1099 forms (example: retirement income).
- **Gaming Withholding (W2-G).** In general, any person making payment of winnings within Colorado which are subject to withholding for federal income tax must also withhold Colorado income tax.
- **Oil and Gas Withholding.** Every entity that produces or extracts oil shale or oil and gas deposits in Colorado and every first purchaser of oil shale or oil and gas produced from deposits in Colorado who disburse funds to interest owners shall withhold one percent of the gross income from the amount owed to interest owners. No withholding is required for exempt interest owners. See Severance Tax Guidance Publications – Severance Tax Withholding 4 for more information at *Tax.Colorado.gov/guidance-publications*.

DO NOT SEND

CR 0100 (07/22/26)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center
PO Box 17087
Denver CO 80217-0087

Section A – Reason for Filing This Application

Box 1.

- **Original Application for a New Business.** Check this box to request a new sales tax or withholding account for a new (start-up) business.
- **Add a New Physical Location to an Existing Account.** Check this box to add a new business location to an existing business that previously registered a sales tax account with DOR, then enter the existing Colorado Account Number.
- **Change in Managing Partners, Members, or Officers of an Existing Business.** Check this box and complete lines 8a-d to report any change in the managing partners, managing members, or principal officers of an existing business that previously registered a sales tax or withholding account with the DOR.
- **Change of Ownership for an Existing Business.** Check this box and complete line 9 to report a change in ownership for an existing business that previously registered a sales tax or withholding account with DOR. A change in ownership may occur if an existing business is sold to a new owner or if there is a change in the ownership structure of an existing business to create a new legal entity. In either case, a new sales tax and/or withholding account is required. **Note:** A new sales tax and/or withholding account is not required merely as the result of changes in stockholders of a corporation, partners in a partnership, or members in a limited liability companies. However, any change in the managing partners, managing members, or principal officers of an existing business change, must be reported, as described below.

Box 2.
Type of Organization. Check the box to indicate the legal structure of your business/organization.

Section B – Business Information

Line 1a & 1b Tax Identification Number (TIN)

- **Individual/Sole Proprietor** - Enter last name, first name, check the appropriate box and write in your TIN. If the Sole Proprietor has a FEIN, complete Line 2c.

Line 2a – 2c. Business Name, Trade Name, and Federal Employer Identification Number (FEIN). If operating as any other type of organization other than Individual/Sole Proprietor, enter the business name as registered with the IRS. FEIN is issued by the Internal Revenue Service at *IRS.gov*. All entities listed as follows must have an FEIN.

- **General Partnership, Association, or Joint Venture** - Enter the business name, tradename (if applicable), and FEIN. Note: Married couples must register as general partnership if both are owners of the business. General partnerships require a FEIN.
- **Limited Partnership (LP), Limited Liability Company (LLC), Limited Liability Partnership (LLP), Limited Liability Limited Partnership (LLLP), or Corporation/S Corp** - Enter the legal name of the business and FEIN as filed with the IRS. This must match the FEIN documentation from the IRS.
- **Government** - Enter the legal name of the government agency and FEIN.
- **Estate/Trust** - Enter the legal name of the Estate/Trust and FEIN.
- **Nonprofit** - Enter the name of the Nonprofit Organization and FEIN.

DO NOT SEND

CR 0100 (07/22/26)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center
PO Box 17087
Denver CO 80217-0087

Trade Name/Doing Business As (DBA). If the individual or the business will be doing business under any name other than the legal name listed on Line 1 or Line 2, enter the trade name. Trade names are registered with the Colorado Secretary of State.

Line 3. Proof of Identification. All applications for sales tax and withholding account must include valid proof of identification. Valid proof includes: Colorado Driver's License or ID, out of state driver's license or ID, United States Passport, Resident Alien Card, United States Naturalization papers, or Military ID Card. If the application is provided by any individual other than the Owner, Partner, Member, or Officer of the business, a photo copy of a valid ID for the Owner, Partner, Member, or Officer who signed the application must be submitted.

Line 4a. Principal Address. This is the address of the business or organization's principal place of business in Colorado. If the business is located outside the state and does not have a physical location in Colorado, then use the main address outside of the state. **Do not** use a post office box.

- For businesses that will have multiple physical locations, a separate application must be filed for each location.
- Mobile vendor (e.g. food truck), use the address where the vehicle is parked and stored and indicate **mobile**.
- Rental property (e.g. condo), the principal place of business is the address of the rental unit. The leasing company or property manager's information will be indicated in the mailing address section.

Line 4b. County. Enter the county in which the principal place of business is located. If you are unsure of which county, refer to the DR 1002 available on the DOR taxation website *Tax.Colorado.gov/sales-use-tax-forms*.

Line 5. Phone Number. Enter the phone number for the physical location of the business.

Line 6. Email Address. Enter the email address. If you would like to receive email notifications, check the Email Opt In boxes for the topics you want to be notified of.

Line 7a & 7b. Business Name & Attention to. If you want mail to be sent to a business in care of (c/o) an individual, enter the information on the applicable line.

Line 7c. Mailing Address. Enter the address where the business will receive mail from DOR.

Line 8a - d. Owners/Partners/Members/Officers. All organizations, including sole proprietors, must complete these lines. Enter the name, job title, SSN, and home address of each:

- Individual Owner (if the business is a sole proprietorship),
- Managing Partner (if the business is a partnership),
- Managing Member (if the business is a limited liability company), or
- Principal Officer (if the business is a corporation).

If there is more than one individual owners, managing partners, managing members, or principal officers, attach a separate sheet and provide the same information for each. For each individual owner, managing partner, managing member, or principal officer, check the applicable box to indicate whether or not the owner, partner, member or officer is responsible for tax compliance pursuant to section 39-21-116.5, C.R.S., and Rule 39-21-116.5(2).

Line 9a - 9d. Business Acquisition or Purchase. Enter the prior business name and prior owner's first and last name, address, date of acquisition, and prior owner's FEIN.

DO NOT SEND

CR 0100 (07/22/26)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center
PO Box 17087
Denver CO 80217-0087

Section C – Sales Tax Account

Sales tax licenses of any type (wholesaler, retail-sales, or charitable) may be used only for business purposes and cannot be used to purchase items for personal use.

Line 1. Type of Sale.

- **Wholesaler.** A regularly organized wholesale business that sells to retail merchants, jobbers, dealers, or other wholesalers for the purpose of resale. If a wholesaler meets the definition of retailer (i.e. regularly makes retail sales), then the wholesaler must obtain a retail sales tax license.
- **Retail-Sales.** A retailer is a business that makes retail sales to the final purchasers (end user) and is required to collect the appropriate and applicable sales taxes. A retailer may also sell wholesale, but is not required to have a separate wholesale license.
- **Charitable.** A charitable organization that make retail sales must obtain a sales tax license. If the organization has received a determination letter from the IRS recognizing its exempt status as a 501(c)(3) entity, a copy of the IRS letter must be submitted with this application.

  Note: Sales Tax Special Event Application (DR 0589). This license is required if you sell at special events. You must submit a separate application DR 0589. There is no additional fee for businesses that have a sales tax license.

Line 2a. License Start Date or First Day of Sale. Enter the date you will begin sale. **Note:** You may use an earlier date of sale in order for you to purchase products (tax-exempt) for resale. However, sales tax returns are due for each tax period following the date that you indicated.

Line 2b. Filing Frequency. Select the frequency based on the amount of anticipated sales tax collection.

Line 3. Questionnaires. Please answer all the questions listed on the application.

Do you sell EXCLUSIVELY through the marketplace?
Select Yes if you have a marketplace in a physical or electronic forum, include, but are 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.

Are you a Marketplace Facilitator?
Select Yes if you are an individual or legal entity that operates a marketplace.

Note: If you sell both medical and recreational marijuana, a separate application must be filled out for each.

Line 4. List the specific products you sell and/or services you provide. Write a brief description of products, services and/or function of the business. The information you provide will help determine the appropriate North American Industry Classification System (NAICS) code for your business. It will also assist in getting tax information and updates to you based on your business type.

DO NOT SEND

CR 0100 (07/22/26)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center
PO Box 17087
Denver CO 80217-0087

Section D – Withholding Tax Account

Line 1. Type of Withholding. Indicate which type of withholding account: W2, 1099, W2G, or Oil/Gas withholding. A 1099 withholding account is only needed when amounts are withheld from 1099 payments. See Income Tax Withholding Guidance Publications – Withholding 7 for the monthly due dates at *Tax.Colorado.gov/guidance-publications*.

Line 2 & 3. Filing Frequency. Select the frequency based on the anticipated amount to be withheld for all the employees for the year. Businesses with annual wage withholding of $50,000 or more must file and remit withholding taxes by Electronic Funds Transfer (EFT). Please visit *Colorado.gov/RevenueOnline* for all of the available electronic payment options.

Filing frequency for Oil/Gas is monthly and remitted via EFT. See Severance Tax Guidance Publications – Severance Tax Withholding 4 for the monthly due dates at *Tax.Colorado.gov/guidance-publications*.

Line 4. First Day of Payroll. List the month and the year of when payroll is anticipated to begin.

Section E – Fees for Licenses

- **Wholesale and Retail Sales Tax License**

  If first day of sales or the license start date is:

  January to June on even-numbered years (2026, 2028, 2030).....$ 16.00

  July to December on even-numbered years (2026, 2028, 2030) .....$ 12.00

  January to June on odd-numbered years (2027, 2029, 2031) .....$ 8.00

  July to December on odd-numbered years (2027, 2029, 2031).....$ 4.00

- **Charitable License**

  501(c)(3) copy required .....$ 8.00

- **A Deposit**

  Required on a Retail Sales Tax License only .....$ 50.00

Fee Notes

- **Sales Tax Deposit.** A $50 deposit is required on a retail license. Charitable organizations are exempt. The deposit is refunded automatically after a business collects and remits $50 in **state sales taxes**. Do not deduct the deposit from your sales tax return. The deposit is only required on the first business location as long as each additional location uses the same account number of an existing account.
- **Wholesale License is $16 for a two-year period.** The fee is prorated in the same method as the standard Colorado sales tax license. This license is for businesses that make sales only to other licensed vendors for resale.
- **Retail-Sales Tax License.** Standard Colorado Sales tax License is $16 for a two-year period. The license is renewed at the beginning of each even-numbered year and expires at the end of each odd-numbered year (e.g. Jan. 1, 2026 - Dec. 31, 2027). It is prorated in increments of six months if the license is purchased after June 30 of any year.
- **Charitable License.** The fee is $8.

Note: The withholding license has no fee for registration and no renewal is required.

DO NOT SEND

CR 0100 (07/22/26)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center
PO Box 17087
Denver CO 80217-0087

- There is no charge for a single or multiple event license if a business has a current wholesale or retail sales tax license.
- For single and multiple event license, complete the Sales Tax Special Event Application (DR 0589).
- All licenses except for the single event license are valid through next December 31st of an odd-numbered year.

Additional Information:

- **Trade Name Registrations** is filed through the Colorado Secretary of State at *SOS.State.co.us*.
- **Unemployment Insurance** for Colorado is administered by the Colorado Department of Labor and Employment at *CDLE.Colorado.gov*.

DO NOT SEND

CR 0100 (07/22/26)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center
PO Box 17087
Denver CO 80217-0087

How to Apply

1. Apply Online and save time!

Visit *Mybiz.Colorado.gov* to register and receive your Colorado Account Number the same day. The license will be mailed after the license fees have been posted to your account. Allow 2 to 3 weeks to receive your paper license. If you are unable to register online, please apply through other methods.

2. Email the CR 0100 Withholding ONLY to dor_taxapplications@state.co.us

3. Visit a Taxpayer Service Center

Bring the completed CR 0100 Colorado Sales Tax and Withholding Account Application along with a valid picture ID (see ID Requirements) and a check or money order for the applicable license fees to a service center location listed. You will receive your license during your visit.

Locations and hours of operation subject to change, please visit the DOR taxation website at *Tax.Colorado.gov*, click on Contact Us or call 303-238-SERV (7378).

4. Mail the CR 0100

Download the form from the DOR taxation website at *Tax.Colorado.gov* under Forms. Complete the form and make a copy for your records before mailing the original application along with a valid picture ID (see ID Requirements) and a check or money order for the applicable license fees to the following address

Colorado Department of Revenue
Taxpayer Service Center
PO Box 17087
Denver, CO 80217-0087

Allow 4 to 6 weeks for processing.

ID Requirements:
All mail-in and Taxpayer Service Center visit for Sales Tax and Withholding Account Applications must provide a valid proof of identification. Valid proof includes: Colorado Driver's License or ID, out of state driver's license or ID, United States Passport, Foreign Passport, Resident Alien Card, United States Naturalization papers, or Military ID Card. If the application is provided by any individual other than the Owner, Partner, Member, or Officer of the business, a photo copy of a valid ID for the Owner, Partner, Member, or Officer who signed the application must be submitted.

Section F – Signature

- A signature must be on this document or it will not be processed.
- Please include the title of the person signing and the date signed. Allow 4 to 6 weeks to receive a license by mail when completing and sending in a CR 0100 form. If you apply for a license through *Mybiz.Colorado.gov* you will receive your Colorado Account Number the same day.

240100CR19999

CR 0100 (07/22/26)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center
PO Box 17087
Denver CO 80217-0087
Page 1 of 3

Colorado Sales Tax and Withholding Account Application

A

● 1. Reason for Filing This Application

- ☐ Original Application for a New Business
- ☐ Add a New Physical Location to an Existing Account
- ☐ Change in Managing Partners, Members, or Officer of an Existing Business
- ☐ Change of Ownership for an Existing Business

Enter the existing Colorado Account Number

Complete line 9 to report existing business sold to a new owner or change in entity structure of an existing business

● 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
- ☐ Nonprofit (Charitable)

B

Business Information

● 1a. Last Name (If registering as TIN)

● First Name

Check the applicable box and write your SSN or ITIN in box 1b ☐ SSN ☐ ITIN

● 1b. TIN (Required)

● 2a. Business Name (If registering as FEIN)

● 2b. Trade Name / DBA (If applicable)

● 2c. FEIN (Required)

3. Proof of Identification

☐ State DL/ID _____ ☐ Passport _____ ☐ Other _____

Principal Place of Business (Do not use PO Box)

● 4a. Principal Address

● City

● State

● ZIP

● 4b. County

● 5. Phone Number

● 6. Email Address

Email Opt In For

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

Mailing Address (If different from the principal address)

● 7a. Business Name

● 7b. Attention to (First, Last Name)

● 7c. Mailing Address

● City

● State

● ZIP

240100CR29999

Owners/Partners/Members/Officers (all fields below are required)

8a. Last Name	First Name	Job Title

8b. SSN	8c. Phone Number	Is this person responsible for tax compliance? (Required)
		☐ Yes ☐ No

8d. Home Address	City	State	ZIP

Additional Owners/Partners/Members/Officers on a separate paper

Business acquisition or purchase, complete the following

9a. Prior Business Name	Prior Owner's Last Name, First Name	9b. Date of Acquisition (MM/YYYY)

9c. Address	City	State	ZIP	9d. Prior Owner's FEIN

C

Sales Tax Account (Fees Apply)

● **1. Indicate Type of Sale**

☐ Wholesaler ☐ Retail-Sales ☐ Charitable

● 2a. License Start Date or First Day of Sale **Required** (MM/YYYY)	CO Account Number - Site **(Dept Use Only)**

● **2b. Filing Frequency:** If **SALES TAX** collected is:

☐ Wholesale Only - Annually ☐ Under $1,100/month - Quarterly ☐ Seasonal, write in months below

☐ $50/month or less - Annually ☐ $1,100/month or more - Monthly

● **3. Complete the questionnaires below**

Do you sell alcohol?	☐ Yes	☐ No	Do you sell **EXCLUSIVELY** through the marketplace?	☐ Yes	☐ No
Do you sell tobacco?	☐ Yes	☐ No	Are you a Marketplace Facilitator?	☐ Yes	☐ No
Do you sell Prepaid Wireless?	☐ Yes	☐ No	If you are a Marketplace Facilitator, do you also sell products?	☐ Yes	☐ No
Do you rent out rooms for 30 days or less?	☐ Yes	☐ No	Do you sell firearms/guns, firearm/gun precursor parts, or ammunition?	☐ Yes	☐ No
Do you rent motor vehicles for 30 days or less?	☐ Yes	☐ No			

**If you sell both medical and recreational marijuana, a separate application must be filled out for each

Do you sell Medical Marijuana?	☐ Yes	☐ No	Do you sell Recreational Marijuana?	☐ Yes	☐ No

4. List the specific products you sell and/or services you provide (Required) or indicate the NAICS code. To look up the code, go to *www.naics.com/search*

● NAICS Code

240100CR39999

D — Withholding Account (No Fees Apply)

1. Indicate Type of Withholding:

☐ W2 Withholding	● **2. Filing Frequency:** If W2 wage withholding tax amount is ☐ $1 - $6,999/Year - Quarterly ☐ $7,000 - $49,999/Year - Monthly ☐ $50,000+/Year-Weekly
☐ 1099 Withholding	● **3. Filing Frequency:** If 1099 withholding tax amount is ☐ $1 - $6,999/Year - Quarterly ☐ $7,000 - $49,999/Year - Monthly ☐ $50,000+/Year-Weekly

● ☐ W-2G (Gaming Withholding) ● ☐ Oil/Gas Withholding	Filing Frequency is monthly	● 4. First Day of Payroll **Required** (MM/YYYY)

E — Fees for Licenses (See Instructions)

Period Covered (Dept Use Only) From	To				
MM/YY		● (0020-810)	State Sales Tax Deposit	● (355)	● $
MM/YY	MM/YY	● (0100-750)	Wholesale License	● (999)	● $
MM/YY	MM/YY	● (0080-750)	Retail-Sales Tax License	● (999)	● $
MM/YY	MM/YY	● (0160-750)	Charitable License	● (999)	● $
Mail and Make Checks Payable to: Colorado Department of Revenue PO Box 17087 Denver, CO 80217-0087			**Amount Owed**		● $

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.

F

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, Member, or Officer **(Required)**	Job Title	Date (MM/DD/YYYY)