



DO NOT SEND

DR 1777 (05/01/15)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0009
www.TaxColorado.com

Vehicle Daily Rental Fee Return

General Instructions

Who Must File

If you rent motor vehicles for less than 30 days, you must collect and remit \$2.00 for each rental per day. Motor vehicle means vehicles designed for travel on public highways and used to transport people or property. This includes motorcycles, motor scooters, cars, trucks, neighborhood electric vehicles, trailers, and recreational vehicles (RVs), but does not include motorized bicycles.

Note: Rentals made to the federal government for official use are not subject to this fee.

When to File

Returns are filed on a monthly basis and must be postmarked the 20th day of the month, following each reporting period. A return must be filed even if no tax is due.

Period	Due
January	February 20
February	March 20
March	April 20
April	May 20
May	June 20
June	July 20
July	August 20
August	September 20
September	October 20
October	November 20
November	December 20
December	January 20

Filing an Amended Return?

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

For additional Motor Vehicle Daily Rental Fee information, refer to FYI General 19.

Specific Instructions

- Line 1 Vehicle Days Rented**—Enter the number of daily rentals. If a vehicle is rented twice in the same day, each customer is charged the fee.
- Line 2 Exempt Vehicle Days**—Enter the number of daily rentals that are exempt.
- Line 3 Number of Vehicle Days**—Subtract line 2 from line 1.
- Line 4 Tax**—Multiply line 3 by \$2.00.
- Line 5 Amount Owed**—Enter total from line 4. This is the amount due with your return.

Payment Information

Send a separate check with each return submitted. Include the account number on your check to ensure proper credit.

When you are finished...

Sign and date the return and mail it with your payment to:

Colorado Department of Revenue
Denver, CO 80261-0009

Retain a copy of this return for your records.



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Check here if this is an Amended Return • ☐

1701-100

Account Number	Period (MM/YY - MM/YY) —	Due Date (MM/DD/YY)	Industry Code	FEIN
Last Name or Business Name		First Name	Middle Initial	Phone Number
Street Address		City	State	ZIP
1. Vehicle days rented				00
2. Exempt vehicle days				00
3. Number of vehicle days (line 1 minus line 2)				00
4. Tax (line 3 times \$2.00) (100)				00
5. Amount Owed (355)				\$.00
The state may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.				
Signature				Date (MM/DD/YY)