

Retail Sales Tax Return for Occasional Sales

Instructions

General Instructions

Form DR 0100A allows individuals who make isolated and occasional sales from their homes to remit the applicable tax on such sales.

Occasional or Isolated Sales Made From Home

In general, anyone making regular sales of tangible personal property is required to obtain a sales tax license, collect sales tax, and file periodic returns. However, an individual who makes an occasional or isolated sale of tangible personal property is not required to obtain a sales tax license and instead may file Form DR 0100A to remit tax on the sale(s), provided all of the following conditions are met:

- the sales are made from the individual's private residence;
- the aggregate amount of such sales are no more than \$1,000 per year; and
- neither the seller nor anyone in the seller's household is engaged in a trade or business selling similar items.

Individuals who meet the preceding conditions and file Form DR 0100A to remit sales tax on isolated and occasional sales must file the form and remit the tax by April 15 following the calendar year in which the sale was made.

Amended Returns

If an individual is filing a return to amend a previously filed return, the individual must mark the applicable box to indicate that the return is an amended return. If an individual needs to amend previously filed returns for more than one filing period, a separate amended return must be filed for each filing period. The amended return replaces the original 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 reflects a decrease in tax from the amount reported on the original return, the individual must file a Claim for Refund (DR 0137) along with the amended return to request a refund of the overpayment.

Specific Instructions

- Line 1 Gross Sales** - Enter the gross sales made during the calendar year.
- Line 2 Total \$** - Enter the amount of merchandise purchased on which tax was paid at the time of purchase.
- Line 3 Line 1 less line 2** - Subtract line 2 from line 1. Enter amount on line 6 in all applicable columns.
- Line 4 Location of Sale** - Enter the county and city check the boxes of the applicable special districts for the location of the private residence at which the sale was made.
- Line 5 Tax Rate** - Tax rates can be found in Department publication Colorado Sales/Use Tax Rates (DR 1002).
- Line 6 Net Taxable Sales for each Tax** - Enter the amount from line 3.
- Line 7 Sales Tax Due** - Multiply the tax rate on line 5 by the net taxable sales on line 6 in each column.
- Line 8 Penalty** - If this return and remittance is postmarked after the due date, a penalty of 10% plus ½% per month (not to exceed 18%) is due. Multiply the tax on line 7 by the applicable percentage to determine penalty.
- Line 9 Interest** - If this return and remittance is postmarked after the due date, interest is due. Interest rates can be found in FYI General 11. Multiply the tax on line 7 by the applicable interest rate to determine interest.
- Line 10 Total Each Tax** - Add lines 7, 8 and 9 for each applicable column.
- Line 11 Amount Owed** - Total the amounts in each applicable column. This is the amount due with your return.

Payment Information

Send a separate check with each return submitted. Include the Social Security Number (SSN) on your check to ensure proper credit.

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

**Colorado Department of Revenue
Denver, CO 80261-0013**

Retain a copy of this return for your records.



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DR 0100A (10/07/19)
COLORADO DEPARTMENT OF REVENUE
Registration Center Section - Room 102
PO Box 17087
Denver CO 80217-0087
Colorado.gov/Tax

Retail Sales Tax Return
for Occasional Sales

Form with fields for SSN, FEIN, Due Date, Business Name, Address, and tax calculations. Includes a section for '11. Amount Owed' with a total of \$355.00.