



## **DR 0100 Changes for Dealerships**

When dealerships sell to a customer who will register the vehicle in another taxing jurisdiction, the dealer will collect the tax in common from the customer, the dealer will then exempt the sales for the tax jurisdiction not in common on line 11 on Schedule B (other exemptions).

- If your location is in the Metro area which has an RTD/CD tax but your customer lives in an area that has RTD or CD only, you will need to set up a “Non-Physical Location” for that specific tax jurisdiction. The “Non-Physical Location” site can be set up through your [Revenue Online account](#).
- If your customer is in a completely different tax jurisdiction, you will need to go to Schedule B, Line 11 (Other Exempt Sales) to subtract the local jurisdiction sales from your gross sales.
- Under Line 11 is a line to place an explanation as to why you are exempting the money from the local jurisdiction sales. Write “motor vehicle sales for customers in different taxing jurisdiction – use tax is being passed onto the county.”
  - If an explanation is not entered on Line 11, the exemption will be reversed and will result in a bill.