



Passenger Mile Tax Return

See page 2 for instructions

Account Number		Period (MM/YY - MM/YY)		Due Date (MM/DD/YY)	
Taxpayer Last Name or Business Name		First name			Middle Initial
SSN	Email Address		FEIN		5140-100
Signed Under Penalty Of Perjury In The Second Degree.					
Signature			Date (MM/DD/YY)	Telephone Number ()	
1. Passenger mile tax (DR 7011)		(100)			00
2. Passenger mile tax paid at ports		(925)			00
3. Refund: only if line 2 is more than line 1		(410)			00
4. Balance due if line 1 is more than line 2					00
5. Penalty		(200)			00
6. Interest		(300)			00
7. Amount Owed		Paid by EFT • <input type="checkbox"/>		(355)	\$ 00
<small>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.</small>					

Mail to and make checks payable to: Colorado Department of Revenue
 Denver CO 80261-0009

Passenger Mile Tax Return Instructions

A return must be filed for each period even if no operations were conducted in Colorado.

Line 1: Enter passenger mile tax from form DR 7011. Follow detailed instructions on that form to calculate passenger mile tax. Indicate a zero (0) if you did not operate in Colorado.

Note: The passenger mile tax is calculated as follows:

Number of passengers times the number of Colorado miles times \$.001.

This calculation is done for each bus and each trip. Add all of the trips together for the quarter and record the total on line 1.

Line 2: Credit for passenger mile tax paid at ports must be claimed within the reporting period that payment was made. Credit is allowed only if a tax liability is reported on this return. No credit is allowed for permit fees such as PUC fees, fuel permit fees, etc. collected at ports.

Line 3: If line 2 exceeds line 1, refund of the excess will be made. Refunds may be claimed only for the period filed and will not be offset against prior or future tax liabilities. Do not complete line 3 if there is a balance due on line 4.

Line 4: If line 1 exceeds line 2, enter the balance due. Payment is required with this return.

Line 5: If the return is filed after the due date, late filing penalty is due as follows:

Passenger Mile Tax Penalty—3% per month multiplied by the amount (on line 1, less line 2) is due. Example: Line 1 passenger mile tax is \$100 and line 2 is \$50 paid at the port. The penalty due would be calculated as:

$$\$100 - \$50 = \$50$$

$$.03 \times \$50 = \$1.50$$

$$1.50 \times \text{Number of months late}$$

Line 6: If the return is filed after the due date, late filing interest is due at the current statutory monthly rate preprinted on the return, multiplied by the amount on line 4 for each month the return is late.

Line 7: Add lines 4, 5 & 6 to determine tax due.