



DO NOT SEND

DR 1091 (08/12/20)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

Backup Withholding Tax Return - Gaming Instructions

- Line 1:** Enter the total state tax withheld on line 14 of all federal forms W-2G.
- Line 2:** Enter the total state income tax withheld from non-resident aliens on line 12 of federal form 1042S.
- Line 3:** Enter the total of lines 1 and 2.
- Lines 4 & 5:** Failure to file the return and pay the tax on time subjects the vendor to a penalty of 5% + 1/2% per month with the maximum being 12% or a minimum of \$5.00. Interest is due at the current statutory rate.
- Line 6:** Enter the total of lines 3, 4 and 5.
- Line 7:** If an underpayment of tax was made on a previous return, enter the amount of underpayment plus penalty and interest line 7.
- Line 8:** If an overpayment of tax was made on a previous return, enter the amount of the overpayment on line 8. Overpayment must not result in a negative balance.
- Line 9:** Enter the total amount due (line 6 plus line 7 or minus line 8).

How to file a return:

This return, together with remittance by check, draft or money order made payable to the Colorado Department of Revenue, must be filed with the

**Colorado Department of Revenue
Denver, CO 80261-0009**

on or before the 15th day of the month following the close of the taxable period. Mailed returns must be postmarked the 15th day of the month or prior thereto.

If you are filing an amended return you are required to mark the Amended Return box. A separate amended return must be filed for each period. The amended return must show all tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

How to remit W-2G Forms:

The Colorado copies of the W-2G forms can be filed on Revenue Online at www.Colorado.gov/RevenueOnline If you are submitting paper W-2Gs, you must complete and attach a DR 1091. Forms can be remitted as often as monthly but have to be remitted annually at a minimum.



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Backup Withholding Tax Return - Gaming Instructions (continued)

When to withhold income tax on winnings from slot machines, bingo and horse and dog racing:

Slot Machines and Bingo Winnings

Is the amount \$1,200 or more?

If **no**: No withholding is required

If **yes**: Continue to following question

Has proper identification been provided to the operation by the customer?

If **yes**: No withholding is required

If **no**: Continue to following questions

Is the customer a non-resident alien?

If **yes**: Withhold 4% of gross winnings for Colorado on form 1042S

If **no**: Withhold 4% of gross winnings for Colorado on form W-2G

Horse and Dog Racing Winnings

Is the amount greater than \$5,000 and at least 300 times the wagered amount?

If **no**: No withholding is required

If **yes**: Continue to following question

Is the customer a non-resident alien?

If **yes**: Withhold 4% of gross winnings for Colorado on form 1042S

If **no**: Withhold 4% of gross winnings for Colorado on form W-2G

Line 7. Enter any payment(s) for prior period(s) of current year only.

Period Adjusted	
As filed	\$
As corrected	\$
Difference	\$
Penalty	\$
Interest	\$
Total (Enter on line 7)	\$

Line 8. Enter any overpayment(s) for prior period(s) of current year only.

Period Adjusted	
As filed	\$
As corrected	\$
Difference (Enter on line 8)	\$



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Backup Withholding Tax Return – Gaming

Includes slot machines, bingo, and horse and dog racing **1010-100**

Account Number	FEIN	SSN 1	SSN 2
Period (MM/YY-MM/YY)	Due Date (MM/DD/YY)		
Last Name or Business Name		First Name	Middle Initial
Address			
City			State Zip
Signed under penalty of perjury in the second degree.			
Signature		Date (MM/DD/YY)	Phone Number

Check here if this is an amended return •

1. Resident Income tax withheld Line 14-12G	.
2. Non-resident income tax withheld Line 12-04S	.
3. Total of lines 1 and 2	(100) .
4. Penalty	(200) .
5. Interest	(300) .
6. Total of lines 3, 4 & 5	(900) .
7. Additional tax, penalty & interest due for prior periods of current year only.	(905) .
8. Overpayment of tax for prior tax periods of current year to be subtracted from current tax.	(355) .
9. Amount Owed (line 6 plus line 7 or minus line 8)	.

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 Departments of Revenue may collect the payment amount directly from your bank account electronically.

Mail this return with W-2G forms and any payment due on line 9 to:
Colorado Department of Revenue, Denver, CO 80261-0009

