



DO NOT SEND

DR 0103 (11/19/21)  
COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261-0013  
*Tax.Colorado.gov*

## State Service Fee Worksheet

### General Information

Beginning January 1, 2022, a retailer with total state net taxable sales (Column 1, Line 5 of the DR 0100 or Column 1, Line 6 on form DR 1510) greater than \$1,000,000 is not eligible to retain the state service fee.

For any filing period beginning January 1, 2020 or later, the Colorado state service fee a retailer is allowed to retain is limited to \$1,000. The State Service Fee Worksheet (DR 0103) is used to determine the total balance a retailer owes if the total combined state service fee otherwise calculated on the retailer's sales tax returns exceeds \$1,000. Retailers should first complete their Colorado Retail Sales Returns (DR 0100) or Aviation Fuel Sales Tax Returns (DR 1510), calculating their state service fees without limitation, and then complete the State Service Fee Worksheet (DR 0103) to determine their total balance due.

### Electronic Filing

Retailer's can avoid completing the paper DR 0103 by filing electronically through Revenue Online. Revenue Online can be accessed at [Colorado.gov/RevenueOnline](https://Colorado.gov/RevenueOnline).

### Form Instructions

Retailer's must enter their eight digit Colorado account number, their name, and the filing period.

#### Line 1.

Enter the sum of all state service fees calculated on all sites/returns filed for this period. The state service fee appears on line 11 of Form DR 0100 and line 10 of Form DR 1510 in the state column. Do not include any service fees calculated and claimed for any state-administered local jurisdictions.

#### Line 2.

Enter the sum of all state net taxable sales on all returns filed for this period. The state net taxable sales appears on line 5 of Form DR 0100 and line 6 on form DR 1510 in the state column.

- If line 2 is greater than \$1,000,000, skip lines 3 and 4 and enter the amount from line 1 on line 6 below.
- If line 2 is \$1,000,000 or less, go to line 4.

#### Line 4.

If line 1 is greater than line 3, subtract line 3 from line 1 and enter the result. If line 1 is less than line 3, enter 0 (zero). Enter this amount on line 6.

#### Line 5.

If the net taxable sales from line 2 are greater than \$1,000,000, the service fee amount on line 1 will be entered here, otherwise, enter the amount from line 4 here. This is the amount of the state service fee that is statutorily not allowed to be retained by the retailer and must be added back to the balance due for this filing period.

#### Line 6.

Enter the sum of the balances calculated for all sites and locations for this period. This is the sum of the amounts calculated on line 18 of Form DR 0100 or line 15 of Form DR 1510 for all returns prepared for all sites and locations for this period. The amount entered on this line should include all state and state-administered local sales taxes due for this filing period.

#### Line 7.

Enter the sum of lines 5 and 6 of the worksheet. This amount should be the total balance due for the tax period, including all state and state-administered local sales taxes calculated on all DR 0100 or DR 1510 returns, along with the service fee addback calculated on line 6 of the DR 0103.



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## State Service Fee Worksheet

Use this worksheet to determine if any portion of the state service fee must be "added" back and included in the balance to be paid with form DR 0100 or DR 1510.

Colorado Account Number (xxxxxxx-xxxx)		Period (MM/YY-MM/YY)
Name		
1. Sum of all state service fees calculated for all sites for this period. The state service fee appears on line 11-1 for all sites of Form DR 0100 and line 10-1 of Form DR 1510 in the state column.	(C1-1)	.
2. Total net taxable sales. Sum of line 5-1 for all sites on form DR 0100 or line 6-1 on form DR 1510. • If line 2 is greater than \$1,000,000, skip lines 3 and 4 and enter the amount from line 1 on line 5 below. • If line 2 is \$1,000,000 or less, go to line 4.	(C2-1)	.
3. Statutory limit on the state service fee	(C3-1)	\$1,000.00
4. If line 1 is greater than line 3, subtract line 3 from line 1 and enter the result. If line 1 is less than line 3, enter 0 (zero). Enter this amount on line 5 below.	(C4-1)	.
5. Service Fee Addback. This is the amount of the state service fee that is statutorily not allowed to be retained by the retailer.	(C5-1)	.
6. Sum of balances calculated for all sites and locations for this period. This is the sum of the amounts entered on line 18 of Form DR 0100 or line 15 of Form DR 1510.	(C6-1)	.
7. Total amount due: line 5 plus line 6.	(C7-1)	.

