

Sales Tax Return for Occasional Sales

Instructions

General Instructions

Form DR 0154 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 0154 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 must file Form DR 0154 and remit sales tax on these isolated and occasional sales by April 15 following the calendar year in which the sales were 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 This line is reserved for future use.

Line 3 This line is reserved for future use.

Line 4 Location of Sale - Enter the name of the county and, if applicable, the city in which the private residence at which the sale was made is located. Check the boxes of the applicable special districts (if any). Do not include any self-collecting home-rule cities or counties (see publication DR 1002 for a listing). Taxpayers can search for the applicable jurisdictions by address at: <https://Colorado.gov/Revenue/GIS/>

Line 5 Tax Rate - Tax rates can be found in Department publication Colorado Sales/Use Tax Rates (DR 1002). Taxpayers can search for the applicable rates by address at: <https://Colorado.gov/Revenue/GIS/>

Line 6 Net Taxable Sales for each Tax - Enter the amount from line 1.

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) or Colorado Account Number (CAN) 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 80217-0087**

Retain a copy of this return for your records.

Sales Tax Return for Occasional Sales

SSN 1	SSN2	FEIN	Due Date (MM/DD/YY)
Last Name or Business Name		First Name	
		Middle initial	
Address		City	State ZIP
		Phone Number	
Mark here if this is an Amended Return <input type="checkbox"/>		Colorado Account Number (XXXXXXXX-XXXX)	Period (MM/YY-MM/YY)

1. Gross Sales		00
2. This line is reserved for future use.		
3. This line is reserved for future use.		

	State	RTD/CD	Special District	County/MTS	City/LID
4. Location of Sale	Colorado	<input type="checkbox"/> RTD <input type="checkbox"/> CD	<input type="checkbox"/> MHA <input type="checkbox"/> RTA <input type="checkbox"/> PSI <input type="checkbox"/> MDT <input type="checkbox"/> HSD	County Name	City Name
5. Tax Rate (indicate the appropriate tax rate for the location on line 4)	State Sales Tax Rate	RTD/CD Tax Rate	SpecialDistSalesTaxRate	County Sales Tax Rate	City Sales Tax Rate
	.029				
6. Net Taxable Sales for each Tax	00	00	00	00	00
7. Sales Tax Due (tax rate x line 6)	00	00	00	00	00
8. Penalty	00	00	00	00	00
9. Interest	00	00	00	00	00
10. Total Each Tax (add lines 7, 8, & 9)	00	00	00	00	00

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.

11. Amount Owed \$.00
I declare under penalty of perjury in the second degree, that the statements made herein are true to the best of my knowledge and belief.	
Signature	Date (MM/DD/YY)

Mail to and make checks payable to:
 Colorado Department of Revenue
 Service Center Section
 PO Box 17087
 Denver CO 80217-0087