



DO NOT SEND

DR 0200 (08/29/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
Tax.Colorado.gov

Colorado Special District Sales Tax Return Supplement Instructions

General Information

The Colorado Special District Sales Tax Return Supplement (DR 0200) is used to report special district sales taxes not reported on the Colorado Retail Sales Tax Return (DR 0100). The Early Childhood Development District (ECD), Rail District (RD) and Ambulance District (AD) are reported in their specific columns and labeled as ECD, RD and AD.

Due Date

Returns must be filed online or postmarked on or before the 20th day of the month following the reporting period.

- **Monthly Returns:** due the 20th day of the month following the reporting month.
- **Quarterly Returns:**
 - January – March** due April 20
 - April – June** due July 20
 - July – September** due October 20
 - October – December** due January 20
- **Annual Returns:** due January 20

Multi-Location Filers

A separate DR 0200 must be filed for each site that is collecting the Early Childhood Education Tax, Rail District Tax and/or Ambulance District Tax. Verify your sites/locations in Revenue Online under “Additional Services” [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline). For additional information, refer to the Colorado Sales Tax Guide.

REVENUE ONLINE FILING INFORMATION You Can File Your Return Online!

File this return with your DR 0100 sales tax return through Revenue Online. Filing both returns together will save you time and could reduce filing errors. Use [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline) to register, file, pay and manage your sales tax account. If you cannot file through Revenue Online, refer to the Paper Filing Instructions and complete this return in its entirety.



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Filing an Amended Return?

If you are filing an amended return, mark the amended return box. A separate amended return must be filed for each period and/or each site. The amended return must show all lines as corrected, not merely the difference(s). The amended return replaces the original in its entirety.

Paper Filing Instructions

Line 1. Gross sales of goods and services for this site/location only

Enter the gross sales of goods and services amount from line 1 of the DR 0100 for this same filing period and site/location.

Line 2. Total from DR 0100, line 13 Schedule A

Enter the total amount from the DR 0100, line 13 Schedule A

Line 6. Tax rate. Enter the applicable special district tax rate in each column of the return. The sales tax rates for each special district can be found in Department publication Colorado Sales/Use Tax Rates (DR 1002) or online at Colorado.gov/RevenueOnline

Line 8. Excess tax collected

Enter any tax collected in excess of the tax due as computed on line 7. For example, if the retailer collected \$50 of county sales tax during the filing period, but only \$45 of tax is calculated in any one of the Special District columns of the return, the excess \$5 of tax collected must be reported on this line.

Line 10 and 11. Service Fee Rate and Service Fee

Returns and payments made after the due date are not eligible for a service fee. Refer to the DR 0100 instructions for more information.

Line 13. Credit for tax previously paid

If a retailer overpaid tax on any previously filed return for a different filing period, the retailer may claim a credit against tax against tax calculated on the current return for such prior overpayment. Refer to the DR 0100 instructions for more information.

Line 15. Penalty

If any retailer does not, by the applicable due date, file a return, pay the tax due, or correctly account for tax due, the retailer will owe a penalty. The penalty is 10% of the tax plus .05% of the tax for each month the tax remains unpaid, not to exceed a total of 18%. The minimum penalty amount is \$15.

Line 16. Interest

If the tax is not paid by the applicable due date, the retailer will owe interest calculated from the due date until the date the tax is paid. See Tax Topics: Penalties and Interest.

Line 17. Add lines 14, 15 and 16 for each column.

Line 18. Special District Sales Tax Due. Sum the amounts from each column on line 17. Transfer amount of special district sales tax due to line 18 of the DR 0100.

If you are filing your DR 0100 sales tax returns by paper, the returns should be mailed together with this return and payment to:

Colorado Department of Revenue Denver, CO 80261-0013

Retain copies of all returns for your records. If you need further assistance, please call our Customer Contact Center at 303-238-7378.

Learn more about Sales Tax

FREE public tax classes are offered live and online. Please visit the Education page of the Taxation website Colorado.gov/Tax/Education to view current schedules and to register for a class near you.



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Colorado Special District Sales Tax Return Supplement

Mark here if this is an Amended Return

Account Number	Location/Juris Code

Period (MM/YY-MM/YY)	Due Date (MM/DD/YY)	0560-103
-		

SSN	FEIN	Phone

Address	City	State	ZIP

Name	Date (MM/DD/YY)

Signed under penalty of perjury in the second degree	Signature

Special Districts

	(1-1)
1. Gross sales of goods and services for this site/location only (from DR 0100, line 1)	.
	(2-1)
2. Total from DR 0100, line 13 Schedule A	.

	ECD	RD	AD
3. Subtract line 2 from line 1 and enter the result in each applicable column	(3-6)	(3-7)	(3-8)
	.	.	.
4. Total from line 12 of Schedule B- Special Districts (page 3)	(4-6)	(4-7)	(4-8)
	.	.	.
5. Net taxable sales: Subtract line 4 from line 3			
	.	.	.
6. Tax rate			
7. Tax on net taxable sales: Multiply line 5 by line 6	(8-6)	(8-7)	(8-8)
	.	.	.
8. Excess tax collected			
	.	.	.
9. Add lines 7 and 8			
	.	.	.
10. Service fee rate			
11. Service fee: Multiply line 9 by line 10	(11-6)	(11-7)	(11-8)
	.	.	.
12. Net tax due: Subtract line 11 from line 9			
	.	.	.

Attention: Continue through page 2 to complete your return.



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Colorado Account Number (XXXXXXXX-XXXX)	Period (MM/YY-MM/YY)	Name
	-	

	ECD	RD	AD
	(13-6)	(13-7)	(13-8)
13. Credit for tax previously paid	.	.	.
	(14-6)	(14-7)	(14-8)
14. Subtract line 13 from line 12	.	.	.
	(15-6)	(15-7)	(15-8)
15. Penalty	.	.	.
	(16-6)	(16-7)	(16-8)
16. Interest	.	.	.
17. Add lines 14, 15 and 16	.	.	.
18. Special District Sales Tax Due: Sum amounts from Line 17 in each column. Transfer total amount to Line 18 of the DR 0100.			.

Schedule B - Special Districts

This schedule is required if any amount is entered on page 2, line 4 - Special Districts, of the DR 0100

	ECD	RD	AD
	(B1-6)	(B1-7)	(B1-8)
1. Sales of food for domestic home consumption and food sold through vending machines	.	.	.
	(B2-6)	(B2-7)	(B2-8)
2. Sales of machinery and machine tools	.	.	.
	(B3-6)	(B3-7)	(B3-8)
3. Sales of electricity and fuel for residential use	.	.	.
	(B4-6)	(B4-7)	(B4-8)
4. Sales of farm and dairy equipment	.	.	.
	(B5-6)	(B5-7)	(B5-8)
5. Sales of medium and heavy duty low-emitting vehicles and associated parts and power sources	.	.	.
	(B6-6)	(B6-7)	(B6-8)
6. Exempt sales made by schools, school organizations, or charitable organizations	.	.	.
	(B7-6)	(B7-7)	(B7-8)
7. Sales of cigarettes	.	.	.
	(B8-6)	(B8-7)	(B8-8)
8. Sales of renewable energy components	.	.	.



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Colorado Account Number (XXXXXXXX-XXXX)		Period (MM/YY-MM/YY)	Name
		-	
	ECD	RD	AD
	(B9-6)	(B9-7)	(B9-8)
9. Sales of property for use in space flight	.		
10. Sales of retail marijuana and retail marijuana products	.		
11. Other exempt sales (see instructions and identify type(s) of exemption(s) claimed below)	.	.	.
Type(s) of other exemption(s) claimed:			
12. Add lines 1 through 11 of each column. Enter the total on line 4 of Form DR 0200	(B12-6)	(B12-7)	(B12-8)
	.	.	.

