



DO NOT SEND

DR 1786 (07/15/25)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0009
Tax.Colorado.gov

Retail Delivery Fee Return

General Information

Colorado imposes a retail delivery fee on retail sales of tangible personal property delivered by motor vehicle to a location in this state. The sale must include at least one item of tangible personal property subject to the state sales or use tax in order for the retail delivery fee to apply.

Each retail sale transaction is considered a single retail delivery regardless of how many shipments are actually needed to complete the sale. The retail delivery fee may increase each July to adjust for inflation.

Exemption: Retailers with retail sales of \$500,000 or less during the prior calendar year, are exempt from paying the retail delivery fee on retail deliveries during the subsequent year. Retailers with retail sales of \$0.00 during the prior calendar year, including new accounts, are exempt from paying the retail delivery fee on retail deliveries until the first day of the period after 90 days after their retail sales exceed \$500,000 within the current calendar year.

Who Must File: Retailers and marketplace facilitators who sell tangible personal property and either delivers it themselves or causes the item(s) to be delivered by motor vehicle, including delivery by mail to a location in this state. The retailer or marketplace facilitator liable to collect and remit sales or use tax to the State of Colorado on the item(s) sold is also liable for the retail delivery fee. A return must be filed even if the retailer made no retail deliveries during the filing period and no fees are due.

First Time Filers: Submitting this return will automatically register a Retail Delivery Fee account if you do not already have one. Returns are required for each period until the account is closed.

When to File: Returns are generally filed on a monthly basis and must be filed on or before the 20th day of the month following each reporting period. Retailers permitted to file state sales or use tax returns on a quarterly, annual, or other basis will file the retail delivery fee return on the same schedule. If the due date falls on a holiday or weekend, the return and payment are considered due on the next business day.

How to File: We encourage retailers to file returns and remit the retail delivery fee through Revenue Online.

If filing a paper return, mail it to:

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

Include your phone number and email to ensure processing of your return. Retain a copy of this return for your records.

Payment Information: You may pay electronically through Colorado.gov/RevenueOnline with methods including credit card, e-check, and ACH credit; or include a separate payment with each mailed return. Include the account number on your check to ensure proper credit.

Specific Instructions

Account Number - Enter the first 8 digits of the Colorado Account Number (CAN) shown on your Sales Tax License or letters issued by the Department for your Sales Tax or Retail Delivery Fee accounts. Do not include any suffixes.

Line 1. Number of retail deliveries - Enter the number of retail sales that included at least one item of tangible personal property subject to state sales or use tax and delivered by motor vehicle to a location in this state. Do not include decimals on this line.

Line 2. Retail delivery fee rate - Enter the retail delivery fee rate for the filing period.

Period	Rate
July 2022 through June 2023	\$0.27
July 2023 through June 2024	\$0.28
July 2024 through June 2025	\$0.29
July 2025 through June 2026	\$0.28

Line 3. Fee due on retail deliveries - Multiply line 1 by line 2.

Line 4. Excess fee collected - Enter any amount of retail delivery fee collected from the purchaser in excess of the amount on line 3. All fees collected are required to be remitted to the Department.

Line 5. Total fee due - Add lines 3 and 4.

Line 6. Credits allowed - Enter the dollar amount for which a credit is allowed. A credit is allowed on this line when the fee is overreported on a prior period and a refund for the overpayment is not barred by the statute of limitations. This line substitutes filing an amended return and claiming a refund on a prior period. Do not use this line for credits already reflected on other periods, including credits caused by amending returns or payments remitted above the liability reported. When a credit is shown as outstanding, submit form DR 0137E to claim a refund.

Line 7. Net fee due - Line 5 minus line 6.

Line 8. Penalty - If a return is not filed or payment is not made by the due date, the penalty is the greater of \$15 or 10% of line 7 plus 0.5% for each month the fee remains unpaid not to exceed a total of 18%.

Line 9. Interest - Interest is due on the fee balance not paid by the due date and accrues until the fee balance is paid in full. Multiply line 7 by the interest rate in *Tax Topics: Penalties and Interest*.

Line 10. Total amount due - Add lines 7, 8, and 9.



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Check here if this is an Amended Return • ☐

1786-100

• Account Number		• FEIN		• SSN		• Period (MM/YY - MM/YY)	
Last Name or Business Name		First Name		Due Date (MM/DD/YY)			
Street Address							
City							
State						ZIP	
Phone Number		Email Address					
1. Number of retail deliveries (whole numbers only) • 1							
2. Retail delivery fee rate						2	\$
3. Fee due on retail deliveries (line 1 multiplied by line 2)						3	\$
4. Excess fee collected						• 4	\$
5. Total fee due (line 3 plus line 4)						5	\$
6. Credits allowed						• 6	\$
7. Net fee due (line 5 minus line 6)						• 7	\$
8. Penalty						• 8	\$
9. Interest						• 9	\$
10. Total amount due (sum of lines 7, 8, and 9)						• 10	\$
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 funds, the Department of Revenue may collect the payment amount directly from your bank account electronically							
Signed under penalty of perjury in the second degree							
Signature						Date (MM/DD/YY)	

