

License

Colorado Sales Tax License responsibilities are published in several Colorado Department of Revenue (CDOR) publications.

- A Colorado Sales Tax License must be displayed in a conspicuous place at the physical business location.
- You are responsible for submitting and paying license renewals. The license renewal fee is \$16 per physical license.
- All Colorado Sales Tax licenses expire on December 31, of odd-numbered years. CDOR sends out renewal notices based on the business information on file.
- You must ensure that your license remains valid. A license that is not renewed or contains outdated information is not valid.
- Licenses are non-transferable and site location changes require a new license.
- Report any changes to site location address, mailing address, and any other business information using form DR 1102 or through direct communication with CDOR.

Purchases

- A retailer who has a valid Colorado Sales Tax License can make tax-free purchases of tangible personal property for the purpose of resale.

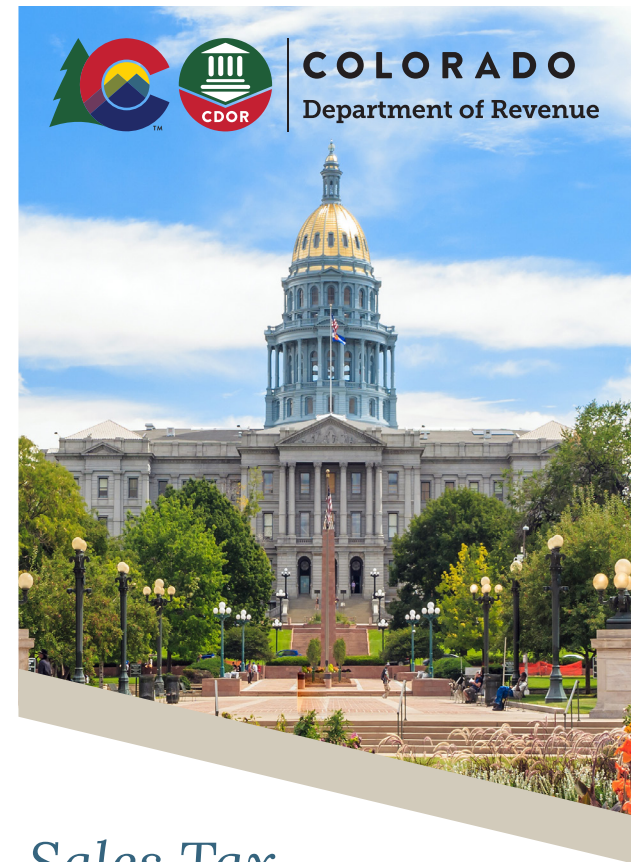
DO PURCHASE TAX EXEMPT

- Retail Inventory

DO NOT PURCHASE TAX EXEMPT

- Business Assets
- Personal Goods
- Tools
- Production Products
- Machinery

- You, as the business owner, must preserve for three years and furnish to CDOR upon request, all invoices of goods and merchandise purchased for resale.
- You must file a Consumer Use Tax return, DR 0252, to report and pay use tax on ANY goods taken from inventory for personal or business use.



Sales Tax Points of Compliance

RETAIN FOR YOUR RECORDS

This brochure contains important information to assist retailers in being compliant with Colorado sales tax laws and regulations.

Our mission is to promote voluntary compliance with tax laws through education, assistance and customer service.

File & Remit Payment

- You must file a sales tax return every filing period, even if no sales are made, and no tax has been collected.
- Filing is required regardless of the total gross sales amount and/or sales taxes due.
- You must accurately report all sales made, even if the sales are not subject to sales tax.
- All state and state-collected local sales tax collected by a retailer are property of the State of Colorado “applicable local jurisdictions” and must be remitted to CDOR.
- Your failure to file returns will result in CDOR taking actions, such as filing estimated returns on your behalf, assessing penalty and interest, and/or closing your sales tax license.
- Returns are due by the 20th of the month following the end of the reporting period.
- Your Filing Frequency is:
- First Due Date is:
- Filing is best accomplished electronically through either Revenue Online at Colorado.gov/RevenueOnline or the Sales and Use Tax System (SUTS) at Colorado.gov/Revenue/SUTS. Paper forms are also available for download at Tax.Colorado.gov/sales-use-tax-forms

COLORADO DEPARTMENT OF REVENUE
SERVICE & CALL CENTER
303-238-7378
Tax.Colorado.gov

Jurisdictions

- You must collect all required state-collected sales tax for all sales of tangible personal property and taxable services that are sourced to Colorado.

Below are the tax rates for your physical location.
Retain this information for your records.

- **Business name:** _____
- **Address:** _____

- **Total Tax Rate:** _____
- **State of Colorado: 2.9%**
- **RTD/CD:** _____
- **Special District:** _____
- **Your Special District is:** _____

- **County/MTS:** _____
- **City/LID:** _____
- **Self-Collected: Y N**
- If ‘Y’ is checked in the ‘Self-Collected’ field you will need to contact the city directly for their sales tax requirements.
- Businesses and individuals located in, or with business activity in, cities that have enacted a Self-Collected charter to administer and collect their own local sales and use tax are required to contact that city and abide by their tax laws.

Common Mistakes

- Forgetting to file!
See “File & Remit Payment”
- Late Electronic Funds Transfer (EFT) payments, payments made after 4pm MST.
Tax.Colorado.gov/electronic-funds-transfer
- Failure to report address changes.
See “License”
- Using old tax rates.
See “Jurisdictions”
- Using old forms.
File online or use our website to locate up to date forms.
Tax.Colorado.gov/sales-use-tax-forms

Additional Resources

Colorado Sales Tax Guide
Tax.Colorado.gov/sales-tax-guide

Video Library
Tax.Colorado.gov/video-library

Education & Training Resources
Tax.Colorado.gov/education

Help with Online Services
Tax.Colorado.gov/online-services

Sales Tax Filing
Tax.Colorado.gov/sales-tax-filing-information

Geographic Information System (GIS)
Colorado.gov/Revenue/GIS

Email Sign-Up
Tax.Colorado.gov/email-sign-up