

See Form Below

INSTRUCTIONS

A retail sale is a sale of tangible personal property whether such sale is made by a licensed vendor or is between private parties. Unless exempt by statute, all retail sales are subject to the imposition of tax.

Small Home Businesses (qualifying for occasional isolated sale treatment): Collect state Sales Tax and if applicable, RTD, CD, FD, or RTA, and state collected local Sales Tax on the gross selling price of the items sold. In the special districts column, check the district, or districts, for which the tax was collected. RTA (Rural Transit Authority) Sales Tax must be paid if the sales are made to businesses located within the boundaries of the Districts. The Districts are comprised of Basalt, Carbondale, Glenwood Springs and Gunnison. A credit will be allowed to offset the cost of Sales Tax paid for materials incorporated into the items resold (line 2), Place of sale is considered your residence (line 5). If this rate is not shown, see Colorado sales/Use Tax rates (DRP 1002) to determine appropriate rate. A return with the remittance for tax collected for the calendar year must be filed on or before April 15 of the following year.

Motor Vehicle Dealer Plate Transactions: Remit RTD, CD, FD, City, County, LID, MTS, RTA taxes computed in order to obtain "Full Use Dealer Plates", or "Special License Plates" for dealer vehicles used in a special event.

Purchase of a Business: Sales Tax must be remitted by the purchaser on the price paid for tangible personal property, other than inventory, acquired with the purchase of a business.

Sales Tax is due 20 days after the close of the accounting period (or month if accounting period is a calendar month) if the purchaser has a Sales Tax License. Sales Tax is due by the 20th day of the month following the purchase date if the purchaser does not have a Sales Tax License.

Isolated Sale: Collect RTD, CD, FD, or RTA applicable on the gross selling price of item sold. Return with the remittance must be filed with the Department of Revenue on or before the 20th day of the month following the sale.

Rounding: All entries of state and local taxes on this Sales Tax return must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded. You will still collect and keep track of exact amounts of Sales Tax. It is only when you fill out this return that you round the numbers you are reporting. Your Sales Tax remittance must not differ from the exact amount of tax collected by more than 50 cents.

Penalty and Interest: If the above due dates are not met, add penalty at 10% of tax due and interest at current statutory rate.

Any questions regarding the preparation of your return may be directed in writing to Department of Revenue, Denver, CO 80261-0013; or by telephone: (303) 238-SERV (7378).

If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your banking account electronically.

Visit the Department of Revenue Colorado Taxes Web site at



Colorado Department of Revenue
 Tax Forms, Information and E-Services

**DETACH FORM
 ON THIS LINE**

MAKE A COPY FOR YOUR RECORDS

MAIL COMPLETED FORM WITH PAYMENT TO THE COLORADO DEPARTMENT OF REVENUE, DENVER CO 80261-0013



DR 0100 A WEB (09/20/05) COLORADO DEPARTMENT OF REVENUE		RETAIL SALES TAX RETURN FOR OCCASIONAL SALES					
FOR USE BY HOME BUSINESSES, FOR ISOLATED SALES AND MOTOR VEHICLE DEALER PLATE TRANSACTIONS. (See above.)							
SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE		Date	Phone ()		Signature		
Name of Business or Taxpayer					20-100		17
Address					S.S. No. 1		
					S.S. No. 2		
Due Date		1. Gross Sales			● (1-4)	00	
Acct. No.		2. Total \$ amount of merchandise purchased on which tax was paid at the time of purchase			● (2-4)	00	
		3. Line 1 less line 2 (Enter this amount on line 4 in all applicable columns)					00
4. Net Taxable Sales for each Tax		● (4-1)	00	(4-2)	00	(4-3)	00 (4-4) 00
5. Location of Sale		County Name		City Name		Special District(s) <input type="checkbox"/> RTD <input type="checkbox"/> CD <input type="checkbox"/> FD <input type="checkbox"/> RTA COLORADO STATE TAX	
6. Tax Rate Indicate the appropriate tax rate for the location on line 5		County Sales Tax Rate		City Sales Tax Rate		Special Dist Sales Tax Rate State Sales Tax Rate .029	
7. Sales Tax Due (tax rate x line 4) (100)		(11-1)	00	(11-2)	00	(11-3)	00 (11-4) 00
8. Penalty (.10 x line 7) (200)		(12-1)	00	(12-2)	00	(12-3)	00 (12-4) 00
9. Interest ___ % per Month (300)		(13-1)	00	(13-2)	00	(13-3)	00 (13-4) 00
10. Total Each Tax (add lines 7, 8, & 9)				00			00
11. Make check payable to Colorado Department of Revenue (do not write below this line)					TOTAL AMOUNT PAID (355)		\$ ● 00