



FYI General 1

Colorado Department of Revenue Publications

Following is a list of publications issued by the Department of Revenue. Some publications are free and several must be purchased.

PUBLICATIONS WHICH MUST BE PURCHASED

Publications for purchase are available only through the Correctional Industries Division of the Department of Corrections. An order form for these publications is provided on page 6 of this FYI. Most of the publications for purchase are not available directly through the Department of Revenue.

Order by mail or in person at 4999 Oakland Street, Denver, CO 80239. Make checks payable to the State Forms Center. No telephone orders are accepted, but you should call (303) 370-2165 to verify prices. Prices are subject to change without notice. **A shipping charge fee plus applicable sales tax must accompany each order. Please use the order form on page 7 and refer to the "Shipping and Handling Charges" list on page 8.**

Reproducible Colorado State Income Tax Forms and Instructions - This publication is no longer published or offered by the Colorado Department of Revenue. All forms may be located on the Web at www.TaxColorado.com

Revenue Bulletins and Determinations - No longer available for purchase and no longer available online.

Liquor and Beer Codes - published by the Liquor Enforcement Division; most recently updated July 2008; price \$20.

FREE PUBLICATIONS

The following publications are available on request at no charge from the office listed in each grouping in this FYI. Many of the free publications are available on the Web site at www.colorado.gov/revenue. Tax forms and information is located at www.TaxColorado.com

DIVISION OF RACING:

Visit or mail your request to: Colorado Division of Racing Events, 1881 Pierce St., Room 108, Lakewood, CO 80214; (303) 205-2990.

Colorado Racing Web Site - www.colorado.gov/revenue/racing

Racing Commission Annual Report - for any prior year, back to 1949.
Colorado Racing Act - enabling statute.

Combined Racing Events Rule Book - Chapters 1-12 (Pari-Mutual Wagering, Greyhound, Horse and General Racing).

Horse Racing Guidelines.

OFFICE OF RESEARCH AND ANALYSIS:

Write or visit 1375 Sherman St., Room 443, Denver, CO 80261; call (303) 866-5777. The information below can be located on the Web site at www.colorado.gov/revenue/statistics

Colorado Liquor Excise Tax Report - published monthly.

Sales Tax Statistics for Counties and Selected Cities*- Counties published monthly, cities published quarterly, both with quarterly, fiscal year and calendar year summaries.

Monthly State Motor Fuel Gallons and Receipts*- published monthly.

Colorado Motor Vehicle Sales*- published quarterly. Reports retail sales of new and used motor vehicles in selected Colorado counties and the U.S.

Colorado Restaurant Sales* - published quarterly. Reports retail sales by restaurants in Front Range counties, the aggregate of the restaurant sales in the remaining counties in comparison to U.S. restaurant sales.

Colorado Retail Building Material Sales* - published quarterly. Reports retail sales by building materials stores in selected Colorado counties in comparison to retail sales by building materials stores in the U.S.

** These statistical reports reflect information available at time of publication, and may or may not include adjustments necessary to reflect actual collections/assessments for period covered.*

Colorado Department of Revenue Annual Report - comprehensive summary of all taxes and fees administered by the Department of Revenue, published on a fiscal-year basis.

Colorado Statistics of Income, Individual Income Tax Returns - comprehensive summary published on an income tax year basis.

Colorado Statistics of Income, Corporate Income Tax Returns - comprehensive summary published on a fiscal-year basis.

Colorado Tax Profile Study - published periodically. Reports the state and local tax burden on Colorado households by income level.

Colorado Sales Tax Exemption Study - published periodically. Reports the estimated value of each Colorado state sales tax exemption.

DIVISION OF MOTOR VEHICLES:

Write to Department of Motor Vehicle, Denver, CO 80261-0016 or visit 1881 Pierce Street, Lakewood, CO 80214; or call (303) 205-5600. The information listed below can be located on the Web site at www.colorado.gov/revenue/dmv unless otherwise indicated.

The Network Map - lists driver's license office locations in metro Denver.

Colorado Driver Handbook - published periodically, includes information on laws and rules for safe driving practices in Colorado and how to obtain a Colorado driver's license. Available at any driver's license office or may be downloaded from the Colorado Motor Vehicle Web site at www.colorado.gov/revenue/dmv

Colorado Motorcycle Operator's Handbook - published periodically. Includes information on the basic skills necessary for the safe operation of a motorcycle and how to obtain a Colorado motorcycle endorsement. Available at any driver's license office or may be downloaded from the Colorado Motor Vehicle Web site at www.colorado.gov/revenue/dmv

Colorado Bicycling Manual - 75 page official rules of the road and trail for bicycling and walking in Colorado. Includes chapters on commuting, children, equipment, pedestrians, bike parking, and more. Available from the Colorado Department of Transportation or on the Web site at www.dot.state.co.us/bikeped/maps.htm

Rules of the Road and Trail Wallet Cards - (plastic credit card size) - overview of the rules of the road and trail. Available from the Colorado Department of Transportation or on the Web site at www.dot.state.co.us/bikeped/maps.htm

Colorado Bicycling Map - state highway map for bicyclists with approximate shoulder width and traffic volumes. Does not include local roads, trails, or mountain bike routes. Available from the Colorado Department of Transportation or on the Web at www.dot.state.co.us/bikeped/maps.htm

All three above listed publications are available free of charge and can be ordered from:

CDOT Bicycle/Pedestrian Program

4201 E. Arkansas Avenue DTD

Denver, CO 80222

bicycleinfo@dot.state.co.us

(303) 757-9982 or FAX: (303) 757-9727.

Commercial Driver's License Manual - contains vital information about operating commercial motor vehicles; essential for passing CDL written or driving tests. Available at any driver's license office or at www.colorado.gov/revenue/dmv

My Vehicle Has Failed the Air Care Colorado Emissions Test...Now What Do I Do? - pamphlet published by Air Care Colorado. Explains what to do if your vehicle has failed the Denver metro area enhanced emissions test. Includes qualified repair service information, retesting and waiver procedures. Available at Air Care Colorado emission testing locations, or the Division of Motor Vehicles.

Vehicle Emissions Guide-Reducing Air Pollution (Metropolitan Denver) - pamphlet published by Air Care Colorado. Contains information about Metropolitan Denver's Vehicle Emissions Testing Program. Includes map of emission testing locations. Available at Air Care Colorado emission testing locations or the Division of Motor Vehicles. Available in English and Spanish.

Are You a New Resident in the Denver-Boulder Area? - pamphlet published by Air Care Colorado. Explains the emissions testing program for vehicles in the seven-county Denver Metro area. Contains information on what to do if your vehicle fails the emissions test and on Vehicle Identification (VIN Verification). Includes map of emissions testing locations. Available at Air Care Colorado emission testing locations, at the Division of Motor Vehicles or on the Web site at www.aircarecolorado.com

Top Ten Tips - pocket card that contains the top ten tips to prepare your vehicle for Colorado's emissions test. Available at www.aircarecolorado.com

Emission forms are also located on the Web site at www.colorado.gov/revenue/dmv

"Rapid Screen" - for this pamphlet visit the Air Care Colorado Web site for information on Rapid Screen at www.aircarecolorado.com Available in English and Spanish.

A map of Air Care Colorado Centers is also available at www.aircarecolorado.com

Air Care Colorado Emissions Repair Guide - pamphlet published by Air Care Colorado, available online at www.aircarecolorado.com

AUTO INDUSTRY DIVISION:

Write or visit 1881 Pierce Street, Room 142, Lakewood, CO 80214; or call (303) 205-5604.

Colorado Auto Industry Division Web Site - www.colorado.gov/revenue/enforcement.

To Lease or Not To Lease - pamphlet covering the pros and cons of leasing versus purchasing a vehicle.

Colorado's Lemon Law for Dealers and Consumers - pamphlet that explains the recourse a new vehicle owner has when defects are not repaired after a reasonable number of attempts.

Tips for Purchasing a Vehicle - general information pamphlet that covers the "do's and don'ts" of the vehicle purchase process.

The Big Deal: A Consumer Guide to Buying a Car in Colorado - booklet containing information about consumer rights and responsibilities when purchasing a motor vehicle in Colorado.

HEARINGS DIVISION:

Write or visit 1881 Pierce St., Room 106, Lakewood, CO 80214; call (303) 205-5606.

Colorado Hearings Division Web site - www.revenue.state.co.us/hearings/home.asp

LIQUOR ENFORCEMENT DIVISION:

Write or visit 1881 Pierce St., Rm. 108, Lakewood, CO 80214; call (303) 205-2300.

Colorado Liquor Enforcement Web Site- www.colorado.gov/revenue/liquor or email at LED@spike.dor.state.co.us

Colorado Tobacco Retailers Information Package - booklet summarizing tobacco laws for the state of Colorado.

MOTOR CARRIER SERVICES:

Write or visit 1881 Pierce St., Room 118, Lakewood, CO 80214; call (303) 205-5691.

Motor Carrier Services Web site - <http://www.colorado.gov/revenue/dmv>, click on "Commercial Trucks" or go to the department's main Web page "Quick Links" category and click on "Motor Carrier Services."

SERVICES SECTION:

Write or visit 1881 Pierce St., Room 114, Lakewood, CO 80214; call (303) 205-5602.

PORT OF ENTRY SECTION:

Write or visit 1881 Pierce St., Room 118, Lakewood, CO 80214; call (303) 205-5691; or visit any Colorado Port of Entry.

Colorado Port of Entry Web Site - <http://www.colorado.gov/revenue/dmv>, then click on "Commercial Trucks", then "Port of Entry Information".

TAXPAYER SERVICE DIVISION:

Colorado Tax Information Web Site - publications, general tax information, electronic filing options and other tax resources including those listed below are available at: www.taxcolorado.com

- Forms - a variety of tax forms, instructions, and related documents.
- For Your Information (FYI) - created or revised on as-needed basis, and current as of the publishing date printed on each FYI. FYIs explain various tax statutes, regulations or procedures.
- Tax Regulations - revised and added as needed by the Taxpayer Service Division. Includes sales and use tax, income, withholding, estate, cigarette and tobacco, severance, and fuel tax regulations. Also includes multi-state tax jurisdiction and enterprise zone regulations, and property tax, rent, heat or fuel assistance (PTC) regulations.
- Tax Information Index - comprehensive online tax index that addresses various taxes. A one-stop method for forms, publications, questions and answers, regulations and statutes related to a specific tax topic. Updated and new topics added regularly.
- Colorado Sales/Use Tax Rates (DR 1002). Updated January 1 and July 1 each year; contains rates and exemption information for state-collected city and county sales taxes. Also lists rates and telephone numbers for home-rule cities, and tax rates for the Regional Transportation District, Scientific and Cultural Facilities District and Metropolitan Football Stadium District and other special districts. This publication is available on the Web site at www.TaxColorado.com and sales tax rates for a particular city or county are available at www.taxview.state.co.us The department provides links to companies that display sales tax rates by address. Access to those links is available at www.TaxColorado.com
- Colorado Sales and Use Tax General Information and Reference Guide (DR 0099) Information on obtaining a sales tax license, obligations of licensees, collecting sales tax, recordkeeping, tips and instructions on filing sales tax returns.
- County and City Codes (DR 0800) A list of Colorado city and county jurisdiction codes for the convenience of companies who file their sales tax returns using a department approved spreadsheet.
- Colorado Income Tax Withholding Tables for Employers (DR 1098) Revised and updated every other year. (No revised tables for 2010.) Booklet includes filing information and form samples.
- Taxpayer Help and Email - find answers to frequently asked tax questions at <https://revenuestateco.custhelp.com> when you open an answer, you are given the option to "Send Us An Email" for answers to more specific questions.
- Tax Classes - the Taxpayer Service Division conducts free classes for the public on sales, use, income and wage withholding tax, as well as instruction classes on contractors/construction tax issues, and the hospitality and printing/advertising industries. For more information and registration requirements, visit the Web site at: www.taxseminars.state.co.us

DIVISION OF GAMING:

Write or visit 17301 W. Colfax, Suite 135, Golden, CO 80401; call (303) 205-1355.

Colorado Gaming Web Site -www.colorado.gov/revenue/gaming

All of the publications listed are available on our Web site.

Gaming Update - monthly newsletter, with statistics and items of interest to Colorado gaming industry. Free subscription on request.

2009 Annual Report - Colorado Division of Gaming Limited Gaming Control Commission.

Gaming in Colorado: Fact Book and 2009 Abstract - booklet summarizing and explaining gaming in Colorado, including statistical information, questions and answers, and an abstract of combined financial statements from casinos.

Colorado Limited Gaming Regulations - updated periodically; available online only.

Colorado Limited Gaming Act - with constitutional amendment; 96-page booklet.

Internal Control Minimum Procedures Manual - requirements for all casinos; available online only.

FYIs provide general information concerning a variety of Colorado tax topics in simple and straightforward language. Although the FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the Colorado Department of Revenue, nor does it replace, alter, or supersede Colorado law and regulations. The Executive Director, who by statute is the only person having the authority to bind the Department, has not formally reviewed and/or approved these FYIs.

COLORADO DEPARTMENT OF REVENUE PUBLICATIONS ORDER FORM

Title	Cost	Commodity	Qty.	Total
Reproducible Colorado State Income Tax Forms & Instructions Booklet -- No longer available.	--	--	--	--
Revenue Bulletins and Determinations (1984) includes all supplements from 1985 through 1991 -- No longer available for purchase or online	--	--	--	--
Liquor and Beer Codes (July 2008)	\$20.00 ea	615-82-66-1015	--	--
Yearly Updates to MV Titles/Registration Manual No longer available	--	--	--	--
MV Titles/Registration Manual (CD only – one annually)	Call for price	615-82-65-1511	1	\$35.00

<p>Mail with your check payable to: State Forms Center 4999 Oakland Street Denver, CO 80239 (303) 370-2165</p> <p><i>(use this order form)</i></p> <p>Ship to: _____ _____ _____</p> <p>Phone: _____</p> <p>*Metro counties include: Adams, Arapahoe, Boulder, Douglas, Jefferson and Broomfield</p>	Shipping Charge (See page 7) (Subject to Tax)	\$
	SUBTOTAL	\$
	Multiply Subtotal x Sales Tax Below:	\$
	Choose applicable one: Denver Resident Tax (7.72%) *Metro Resident Tax (4.1%) State Resident Tax (2.9%) Tax Exempt # _____	\$
	TOTAL AMOUNT ENCLOSED	

STATE FORMS & PUBLICATIONS

Shipping & Handling Charges

For Orders Totaling:	Add
UP to \$20.00	\$7.00
\$20.01 to \$30.00	\$8.00
\$30.01 to \$40.00	\$9.00
\$40.01 to \$60.00	\$10.00
\$60.01 to \$75.00	\$12.00
\$75.01 to \$100.00	\$13.00
\$100.01 to \$150.00	\$15.00
\$150.01 to \$200.00	\$16.00
\$200.01 to \$400.00	\$20.00
\$400.01 to \$500.00	\$25.00
\$500.01 to \$1500.00	\$30.00
\$1000.00 +	BY WEIGHT

ARCHIVE BOXES - \$5.00 FREIGHT PER 10 PACK
CASE PRODUCTS- \$10.00 FREIGHT PER CASE

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(Subject to change without notice)