# FYI – For Your Information

## Colorado Department of Revenue Publications

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

#### PUBLICATIONS WHICH MUST BE PURCHASED

Most publications which must be purchased are available only through the Correctional Industries Division of the Department of Corrections. An order blank for these publications is provided on page 6 of this FYI. The exceptions are publications by the Division of Gaming and the Division of Racing. Publications from these two divisions are available **exclusively** from those two divisions, and are **not** available from Correctional Industries. See ordering directions below, under the appropriate grouping.

#### **Correctional Industries Division:**

Order by mail or in person at 4200 Garfield Street, Denver, CO 80216. Make check payable to State Forms Center. No telephone orders are accepted, but you should call (303) 321-4164 to verify prices. Prices are subject to change without notice. A \$4.00 shipping charge plus applicable sales tax must accompany each order. Please use the order form on page 6.

**NOTE:** Please **do not** order any publications from Correctional Industries unless they are listed under "Correctional Industries Division," and appear on the order blank on page 6. Similarly, **none** of the publications available from Correctional Industries are obtainable directly from the Department of Revenue.

#### Colorado Income Tax (Publication 45)

— published annually by Taxpayer Service Division. Offers detailed individual and corporate income tax information. The 1999 income tax year edition is \$5.00. Supplies are limited.

**Reproducible Colorado State Income Tax Forms and Instructions** — published annually by Taxpayer Service
Division. Contains reproducible copies of all Colorado individual and corporate income tax forms. The 1999 income tax year edition is \$8.50. Supplies are limited.

The Complete Book of FYIs — published by Taxpayer Service Division.

Complete set of more than 130 fact sheets dealing with various sales, income, excise and fuel tax issues. Book is current as of September 1999; price \$22.50. Supplies are limited. (Individual FYIs are available free of charge. See page 5 of this publication for details.)

**Business Tax Statutes and Regulations** — book published annually by Taxpayer Service; 1999 edition is \$40.00. Includes all sales, fuel and excise statutes and regulations. Also available on two diskettes (Word97 format); price \$10.00.

#### **Income Tax Statutes and Regulations**

— book published annually by Taxpayer Service Division; 1999 edition is \$35.00. Includes all income, withholding, enterprise zone, and property tax, rent, heat and fuel assistance statutes and regulations. Also available on two diskettes (Word97 format); price \$10.00.



Colorado Department of Revenue Taxpayer Service Division 1375 Sherman St. Denver, Colorado 80261

Sales Tax: (303) 232-2416 Withholding Tax: (303) 232-2416 Income Tax: (303) 232-2446 Severance Tax: (303) 232-2446 Fuel Tax: (303) 205-5967

PAGE 1 OF 7 **GENERAL 1 (09/99)**  **Revenue Bulletins and Determinations**—published by Tax Auditing and Compliance Division. Encompasses binding policy bulletins and non-binding restatements of administrative rulings. Includes all supplements from 1985 through 1991 (there are no supplements from 1992 through 1997); price \$15.00.

**Business Made Easier—Preparing Your Sales Tax Return** — 24-minute videotape providing complete instructions on preparing a sales tax return (DR 0100); price \$10.00

**Business Made Easier—Starting a Business in Colorado** — 20-minute videotape including basic information on state requirements, state and local taxes and registering a trade name; price \$10.00.

**Liquor and Beer Codes** — published by Liquor Enforcement Division; most recently updated February 1999; price \$12.50.

Case Law Compendium of Motor Vehicle Hearings — published by Motor Vehicle Hearings. Complete through 1992; price \$30.00.

Titles and Registration Manual—published by Motor Vehicle Division; most recent edition published 1998; price \$60.00. 1996 titles information only; price \$36.00. 1998 Amendment to entire manual; price \$24.00. 1996 Amendment to Titles; price \$12.00.

#### FREE PUBLICATIONS

The following publications are available on request at no charge from the office listed in each grouping below.

**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.state.co.us/gov\_dir/revenue\_dir/ racing\_dir/coracing.html

Racing Commission Annual Report 1998.

**Racing Commission Annual Report** — for any prior year, back to 1949.

**Colorado Racing Act** — enabling statute.

**Combined Racing Events Rule Book** — Chapters 1-11 (Greyhound, Horse and General Racing).

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

Greyhound Racing Guidelines.

Horse Racing Guidelines.

**TAX ANALYSIS SECTION:** Write or visit 1375 Sherman St., Room 422, Denver, CO 80261; call (303) 866-3089.

*Liquor Tax Statistical Summary* (Publication 28)\*— published monthly.

**Sales Tax Statistics for Counties and Selected Cities\***— published quarterly with quarterly, fiscal year and calendar year summaries.

**Sales Tax Statistics, Alphabetical County Summary\***— published monthly with quarterly, fiscal year and calendar year summaries.

Monthly State Motor Fuel Tax Earnings for Colorado and Monthly State Motor Fuel Tax and Special Fuel Tax Refund Data\*— published monthly.

**Colorado Front Range Motor Vehicle Sales\***— published quarterly. Reports retail sales of new and used motor vehicles in Front Range counties and the U.S.

**Colorado Front Range Restaurant Sales\*** — published quarterly. Reports retail sales by restaurants in Front Range counties and 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 administered by the
DOR, published on a fiscal-year basis.
Available on the Web at
www.revenue.state.co.us/stats\_dir/
taxstats.html

Colorado Retail Sales and Sales Tax Summary — released monthly. Available on the Web at www.revenue.state.co.us/stats\_dir/ salesrpts.html

**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 fiscalyear basis.

**Colorado Tax Profile Study** — published every five years. Reports the state and local tax burden on Colorado households by income level.

**MOTOR VEHICLE DIVISION:** Write or visit 1881 Pierce Street, Lakewood, CO 80214; or call (303) 205-5600.

**Colorado Motor Vehicle Web Site** — forms and information available at www.mv.state.co.us

**The Network** — lists driver licensing service 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 license. Available at any driver license office or may be downloaded from the Colorado Motor Vehicle Web site at <a href="https://www.mv.state.co.us/driverforms.html">www.mv.state.co.us/driverforms.html</a>

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 license or endorsement. Available at any driver license office or may be downloaded fromthe Colorado Motor Vehicle Web site at www.mv.state.co.us/driverforms.html

**Bicycling in Colorado** — laws, safety tips, statistics for Colorado bicyclists, published 1993. Available from Department of Transportation, Colorado Bicycle Safety, 4201 E. Arkansas Ave., Rm. 225, Denver CO 80222.

Commercial Driver License Manual —

contains vital information about operating commercial motor vehicles; essential for passing CDL written or driving tests. Available at any driver license office.

**Diesels: Colorado's Pollution Control Program** — pamphlet published cooperatively by Dept. of Health and Motor Vehicle Division. Explains emissions inspection requirements for diesel owners. Available at any licensed emissions station, or the Division of Motor Vehicles.

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 our vehicle has failed the Denver metro area enhanced emissions test. Includes qualified repair service information, retesting and waiver application procedure. 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.

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 six county Denver-Boulder 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, or the Division of Motor Vehicles.

**Top Ten Tips** — pocket card that contains the top ten tips to prepare your vehicle for Colorado's emissions test. Available at Air Care Colorado emission testing locations, or the Division of Motor Vehicles.

Colorado Automobile Inspection & Readjustment (El Paso, Larimer, and Weld Counties) — pamphlet published by the Colorado Motor Vehicle Division. Explains Colorado's AIR (Automobile Inspection and Readjustment) program changes for motor vehicles in the El Paso, Larimer, and Weld Counties. Available at

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licensed emission stations, or the Division of Motor Vehicles.

Cleaner Fuels for Cleaner Air — pamphlet published by the Colorado Department of Public Health and Environment. Provides facts for motorists about Colorado's oxygenated gasoline program.

#### **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.mv.state.co.us/dealer.html

Consumer Tips on Solving Problems with Motor Vehicle Purchases from Dealers — pamphlet available from Dealer Section, 1881 Pierce St., Room 142, Lakewood, CO 80214; or call (303) 205-5604.

**Complaint Process For Dealers and Consumers** — pamphlet.

**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.

#### **MOTOR VEHICLE HEARINGS**

**SECTION:** Write or visit 1881 Pierce St., Room 106, Lakewood, CO 80214; call (303) 205-5898.

**Colorado Motor Vehicle Hearings Web site** — www.revenue.state.co.us/hearings/ index.html

What is an SR-22? (DRP 4666) —

information about proof of insurance form.

**The Habitual Offender Law** (DRP 4661).

Insurance Suspensions, Revocations and Financial Responsibility Suspensions (DRP 4662.)

**Reinstatement Information for Alcohol and Drug-Related Offenses** (DRP 4650).

Mandatory Revocations and Extensions (DRP 4664).

Point Suspensions (DRP 4665).

**Alcohol Related Revocations and Suspensions** (DRP 4660).

**What is a Probationary License?** (DRP 4659).

Interstate Compact Laws (DRP 4663).

Losing Your CDL (Commercial Driver's License) (DRP 2745).

Some Important Things to Know After a Driver's License Suspension Hearing. (DRP 4649).

Some Important Things to Know After a Driver's License Revocation Hearing.

**Probationary License For Ignition Interlock Suspensions** (DRP 4669).

*Ignition Interlock Information and Application* (DRP 4672).

#### **LIQUOR ENFORCEMENT DIVISION:**

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

Colorado Liquor Enforcement Web Site — www.state.co.us/gov\_dir/ revenue\_dir/liquor\_dir/liquor.html

**Colorado Liquor and Beer Code Information Pamphlets** — packet of information sheets summarizing liquor license requirements and general provisions of the liquor and beer codes.

**Colorado Tobacco Retailers Information Pamphlet** — booklet summarizing tobacco laws for the state of Colorado.

**MOTOR CARRIER SERVICES:** Write

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Motor Carrier Services Web site www.state.co.us/gov\_dir/revenue\_dir/ MCS\_dir/links.html

**SERVICES SECTION:** Write or visit 1881 Pierce St., Room 114, Lakewood, CO 80214; call (303) 205-5680.

**Services Web Site** — www.state.co.us/gov\_dir/revenue\_dir/MCS\_dir/fmu.html

**International Fuel Tax Agreement Web Site** — www.state.co.us/gov\_dir/
revenue\_dir/MCS\_dir/ifta.html

International Registration Plan Web Site — www.state.co.us/gov\_dir/ revenue dir/MCS dir/irp.html

**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 Section Web Site** — www.state.co.us/gov\_dir/
revenue\_dir/MCS\_dir/poe.html.

Digest of Regulations Governing the Operation of Trucks and Truck Combinations in Colorado (Publication 13) —published annually. Rules and regulations for licensing commercial or special mobile construction equipment.

#### **TAXPAYER SERVICE DIVISION:**

Write or visit 1375 Sherman St., Denver, CO 80261; or call (303) 232-2414. Most TPS publications are also available at taxpayer service centers located throughout the state.

Colorado Tax Information Web Site — forms, newsletters, and information listed below are available at www.revenue.state.co.us/TPS\_dir/taxinfo.html

For Your Information (FYI) — individual FYI fact sheets 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. Single FYIs available free from Taxpayer Service Division, or on the Web at <a href="https://www.revenue.state.co.us/TPS\_dir/fyi\_index\_rev.html">www.revenue.state.co.us/TPS\_dir/fyi\_index\_rev.html</a>. For an index of FYIs, request FYI General 8.

**Revenue Today** — quarterly newsletter; includes list of new publications, tax law changes, articles about department programs. Free subscription available upon written request. Write to: Public Information and Education, 1375 Sherman St., Rm. 226, Denver, CO 80261.

*Tax Update* — published January and July; newsletter concerning state and state-collected local sales/use tax issues; all sales tax accounts receive *Tax Update*, or request DRP 1690.

Colorado Sales/Use Tax Rates —

updated January 1 and July 1; 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 & Cultural Facilities District and Metropolitan Baseball Stadium District. Request DRP 1002.

Colorado Income Tax Withholding
Tables — revised and updated as
needed; current rates established Jan. 1,
1993. Booklet includes filing information
and form samples. Request DRP 1098.
Revision planned for December 1998.

#### Colorado Sales and Use Tax Booklet

— information on obtaining a sales tax license, obligations of licensees, collecting sales tax, recordkeeping, tips and instructions on filing sales tax returns. Request DRP 0099.

**County and City Codes** — a list of Colorado city and county codes for the convenience of companies who file their sales tax returns via computer spreadsheet. Request DRP 0800.

City and County Connections—quarterly newsletter for local officials; contains tax and fee changes, articles about DOR programs of interest to local officials. Free subscription available on request. Write to: Public Information and Education, 1375 Sherman St., Rm. 226,

Denver, CO 80261.

**GENERAL 1 (09/99)** 

**Tax Workshop Brochures** — produced annually in spring and summer; contain schedules for summer tax workshop series given for the benefit of Colorado businesses and tax practitioners. Write to: Public Information and Education, 1375 Sherman St., Rm. 226, Denver, CO 80261.

**<u>DIVISION OF GAMING</u>**: Write or visit 1881 Pierce St., Room 112, Lakewood, CO 80214-1496; call (303) 205-1355.

### **Colorado Gaming Web Site** — www.gaming.state.co.us

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

Gaming in Colorado: Fact Booklet and 1998 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** — book of regulations; updated periodically.

**Colorado Limited Gaming Act** — with constitutional amendment; 68-page booklet (revised July 1, 1999).

**Colorado Casinos Applicants List** — updated quarterly.

**Internal Control Minimum Procedures Manual** — requirements for all casinos.

### COLORADO DEPARTMENT OF REVENUE PUBLICATIONS ORDER FORM

Title	Cost	Commodity No.	Quantity	Total
1999 Colorado Income Tax (Publication 45)	\$5.00 ea.	615-82-60-1003		
1999 Reproducible Colorado State Income Tax Forms & Instructions Booklet	\$8.50 ea.	615-82-60-2001		
The Complete Book of FYIs (October 1999)	\$22.50 set	615-82-62-1233		
Business Tax Statutes and Regulations (January 1999)	\$40.00 ea.	615-82-61-4121		
Available on two diskettes, (Word97 format)	\$10.00 ea.	205-71-61-2959		
Income Tax Statutes and Regulations (January 1999)	\$35.00 ea	615-82-60-6200		
Available on two diskettes, (Word97 format)	\$10.00 ea.	205-71-60-1952		
Revenue Bulletins and Determinations (1984) includes all supplements from 1985 through 1991	\$15.00 ea	615-82-62-1019		
Business Made Easier - Preparing Your Sales Tax Videotape	\$10.00 ea	205-81-64-9512		
Business Made Easier - Starting a Business in Colorado Videotape	\$10.00 ea.	205-81-64-8401		
Liquor and Beer Codes (February 1999)	\$12.50 ea	615-82-66-1015		
Case Law Compendium of Motor Vehicle Hearings (1992)	\$30.00 ea	615-82-67-1238		
Titles and Registration Manual (1998)	\$60.00 ea	615-82-65-1511		
1998 Amendment to Titles and Registration Manual	\$24.00 ea	615-82-65-0059		
1996 Titles Section Only	\$36.00 ea	615-82-65-0521		
1996 Amendment to Titles	\$12.00 ea	615-82-65-5553		

Make checks payable to: State Forms Center	Ship to:	Shipping Charge \$4.00	\$4.00	
		(Subject to Tax)		
		SUBTOTAL (incl. shipping)		
Mail order to:		CHOOSE ONE RATE BELOW		
State Forms Center 4200 Garfield Street Denver, CO 80216-6517 (303) 321-4164	Tax Exempt #	Denver City & County Tax (7.3%)		
		RTD/ Metro Denver Tax (3.8%)*		
		Colorado Sales Tax (3.0%)		
		AMOUNT ENCLOSED		

\*Metro counties include: Adams, Arapahoe, Boulder, Douglas, and Jefferson Prices subject to change without notice.

Allow a minimum of two weeks for delivery.