

# ***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***

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.

Order by mail or in person at 4200 Garfield Street, Denver, CO 80216. 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 6 and refer to the "Shipping and Handling Charges" list on page 7.**

**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.

**Reproducible Colorado State Income Tax Forms and Instructions** — published annually by the Taxpayer Service Division. Contains reproducible copies of all Colorado individual and corporate income tax forms. The 2001 income tax year edition is \$13. Supplies are limited.

**Business Tax Statutes and Regulations** — revised annually by Taxpayer Service; 2001 edition available online in January 2002 on the Department of Revenue's Web site at [www.taxcolorado.com](http://www.taxcolorado.com) Includes all sales, fuel and excise statutes and regulations. Available online only.

**Income Tax Statutes and Regulations** — revised annually by Taxpayer Service; 2001 edition available online in January 2002 on the Department of Revenue's Web site at: [www.taxcolorado.com](http://www.taxcolorado.com) Includes all income, withholding, enterprise zone, and property tax, rent, heat and fuel assistance statutes and regulations. Available online only.

**Revenue Bulletins and Determinations** — published by the 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 2000); price \$15.00.

**Liquor and Beer Codes** — published by the Liquor Enforcement Division; most recently updated May 2001; price \$12.50.

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

**Titles and Registration Manual** — published by the Motor Vehicle Division; most recent edition published 2000. Call the State Forms Center, (303) 370-2165, for prices.



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

Fuel Tax: (303) 205-5602  
All other taxes:  
(303) 238-SERV (7378)

## **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.revenue.state.co.us/racing\\_dir/coracing.html](http://www.revenue.state.co.us/racing_dir/coracing.html)

***Racing Commission Annual Report 2000.***

***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).

***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. Available on the Web at [www.taxcolorado.com/stats\\_dir/salesrpts.html](http://www.taxcolorado.com/stats_dir/salesrpts.html)

***Monthly State Motor Fuel Tax Earnings for Colorado\**** — 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 rest of the state 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.taxcolorado.com/stats\\_dir/annualreports.html](http://www.taxcolorado.com/stats_dir/annualreports.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 fiscal-year basis.

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

## **MOTOR VEHICLE BUSINESS**

**GROUP:** 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](http://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 [www.mv.state.co.us/driverforms.html](http://www.mv.state.co.us/driverforms.html)

***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 from the Colorado Motor Vehicle Web site at [www.mv.state.co.us/driverforms.html](http://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 Business Group. Explains emissions inspection requirements for diesel owners. Available at any licensed emissions station, or the Motor Vehicle Business Group.

***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 Motor Vehicle Business Group.

***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 Motor Vehicle Business Group.

***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 Motor Vehicle Business Group.

***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 Motor Vehicle Business Group.

***Colorado Automobile Inspection & Readjustment (El Paso, Larimer, and Weld Counties)*** — pamphlet published by the Colorado Motor Vehicle Business Group. Explains Colorado's AIR (Automobile Inspection and Readjustment) program changes for motor vehicles in the El Paso, Larimer, and Weld Counties. Available at 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](http://www.mv.state.co.us/dealer.html)

***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**

**DIVISION:** 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.htm](http://www.revenue.state.co.us/hearings/index.htm)

***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.***

## **LIQUOR ENFORCEMENT DIVISION:**

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

***Colorado Liquor Enforcement Web Site*** — [www.revenue.state.co.us/liquor\\_dir/liquor.html](http://www.revenue.state.co.us/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 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*** — [www.revenue.state.co.us/MCS\\_dir/index.htm](http://www.revenue.state.co.us/MCS_dir/index.htm)

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

***Services Web Site*** — [www.revenue.state.co.us/MCS\\_dir/fmu.htm](http://www.revenue.state.co.us/MCS_dir/fmu.htm)

***International Fuel Tax Agreement Web Site*** — [www.revenue.state.co.us/MCS\\_dir/ifta.htm](http://www.revenue.state.co.us/MCS_dir/ifta.htm)

***International Registration Plan Web Site*** — [www.state.co.us/gov\\_dir/revenue\\_dir/MCS\\_dir/irp.htm](http://www.state.co.us/gov_dir/revenue_dir/MCS_dir/irp.htm)

**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.revenue.state.co.us/MCS\\_dir/poe.htm](http://www.revenue.state.co.us/MCS_dir/poe.htm)

***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) 238-FAST (3278). 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.taxcolorado.com](http://www.taxcolorado.com)

**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 are available free from the Taxpayer Service Division. For an index of FYIs, request FYI General 8 or see our Web site at [www.taxcolorado.com](http://www.taxcolorado.com)

**Revenue Today** — quarterly newsletter; includes list of new publications, tax law changes, articles about department programs. This newsletter is available online only. You may view or print a copy of **Revenue Today** through our Web site at [www.taxcolorado.com](http://www.taxcolorado.com)

**Tax Update** — published January and July; newsletter concerning state and state-collected local sales/use tax issues; all sales tax accounts receive **Tax Update**. You may view or print a copy of **Tax Update** through our Web site at [www.taxcolorado.com](http://www.taxcolorado.com)

**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 Football Stadium District. Request DRP 1002. Or, find a tax rate for a particular city or county on our automated site at [www.taxview.state.co.us](http://www.taxview.state.co.us)

**Colorado Income Tax Withholding Tables** — revised and updated as needed; current rates established October 2000. Booklet includes filing information and form samples. Request DRP 1098.

**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. 242, Denver, CO 80261. Or, see it on our Web site at [www.taxcolorado.com](http://www.taxcolorado.com)

**DIVISION OF GAMING:** 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](http://www.gaming.state.co.us) All of the publications listed below are available on our Web site.

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

**Gaming in Colorado: Fact Book and 2000 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, 2001).

**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.	Qty.	Total
2001 Reproducible Colorado State Income Tax Forms & Instructions Booklet	\$13.00 ea	615-82-60-2001		
Revenue Bulletins and Determinations (1984) includes all supplements from 1985 through 1991	\$15.00 ea	615-82-62-1019		
Liquor and Beer Codes (May 2001)	\$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 (2000)	Call for price	615-82-65-1511		
2000 Amendment to Titles and Registration Manual	Call for price	615-82-65-0059		
2000 Titles Section Only	Call for price	615-82-65-0521		
2000 Amendment to Titles	Call for price	615-82-65-5663		
<b>Discontinued Publications:</b>				
<ul style="list-style-type: none"> <li>• Publication 45</li> <li>• The Complete Book of FYIs</li> <li>• Business Made Easier - Preparing your sales tax return Video</li> <li>• Business Made Easier - Starting a Business in Colorado Video</li> </ul>				
<b>Publications now available online <i>only</i>:</b>				
<ul style="list-style-type: none"> <li>• Business Tax Statutes/Regulations (available online only)</li> <li>• Income Tax Statutes/Regulations (available online only)</li> </ul> <p>See Page 1 of this FYI for more information about these two publications. (Available online in January 2002).</p> <ul style="list-style-type: none"> <li>• All FYIs are also available online at <a href="http://www.taxcolorado.com">www.taxcolorado.com</a></li> </ul>				

**Mail with your check payable to:** State Forms Center  
*(use this order form)* 4200 Garfield Street  
 Denver, CO 80216-6517  
 (303) 370-2165

**Note:** Sales tax rate effective Jan. 1, 2001 (state rate reduced from 3.0% to 2.9%)

**Ship to:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Phone:** \_\_\_\_\_

Shipping Charge  
 (See reverse page)

(Subject to Tax)

\$

**SUBTOTAL**

\$

Multiply Subtotal x  
 Sales Tax Below:

Choose one:

Denver City & County Tax  
 (7.2%)

\$

\*Metro Tax (3.7%)

\$

State Tax (2.9%)

\$

Tax Exempt # \_\_\_\_\_

\$

TOTAL AMOUNT ENCLOSED

\*Metro counties include: Adams, Arapahoe, Boulder, Douglas, and Jefferson

**REVISED**  
**STATE FORMS AND PUBLICATIONS**

**Shipping and Handling Charges**

<b>For Orders Totaling:</b>	<b>Add:</b>
Up to \$10.00	\$4.00
\$10.01 to \$20.00	\$5.00
\$20.01 to \$30.00	\$6.00
\$30.01 to \$40.00	\$7.00
\$40.01 to \$60.00	\$8.00
\$60.01 to \$75.00	\$10.00
\$75.01 to \$100.00	\$11.00
\$100.01 to \$150.00	\$12.00
\$150.01 to \$200.00	\$13.00
\$200.01 to 400.00	\$15.00
\$400.01 to \$1,000.00	\$20.00
\$1,000.01 to \$1,500.00	\$25.00
\$1,500.01 to \$2,000.00	\$30.00
\$2,000.01 to \$2,500.00	\$40.00
Over \$2,500.00	\$50.00

**Effective 09/15/99**