

# 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 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. None of the publications for purchase are available directly through the Department of Revenue.

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.**

**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 2003 income tax year edition is \$20. Supplies are limited.

**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 \$19.75.

**Liquor and Beer Codes** — published by the Liquor Enforcement Division; most recently updated June 2003; price \$15.

**Case Law Compendium of Motor Vehicle Hearings** — published by the Hearings Division. Complete through 1992; price \$30.

**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.

### **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 2002.**

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

**Colorado Racing Act** — enabling statute.



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

Forms and other services:  
(303) 238-FAST (3278)  
Assistance:  
(303) 238-SERV (7378)  
[www.taxcolorado.com](http://www.taxcolorado.com)

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

**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 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 rest of the state and the U.S.

**Colorado Retail Building Material Sales\*** — published quarterly. Reports retail sales by building materials stores in selected Colorado 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 and fees 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 periodically. 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)

**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.

**Rules of the Road and Trail Wallet Cards** - (plastic credit card size) — overview of the rules of the road and trail.

**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.

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 License Manual** — contains vital information about operating commercial motor vehicles; essential for passing CDL written or driving tests. Available at any driver license office or online at [www.mv.state.co.us](http://www.mv.state.co.us)

**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 or visit the Web at [www.aircarecolorado.com](http://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 Air Care Colorado emission testing locations, or the Motor Vehicle Business Group.

Also visit the Colorado Department of Public Health and Environment's Web site at [www.cdphe.state.co.us/ap/mobile.asp](http://www.cdphe.state.co.us/ap/mobile.asp)

Emission forms may also be located on the Web at [www.mv.state.co.us/driverforms.html](http://www.mv.state.co.us/driverforms.html)

"**Rapid Screen**" — visit Air Care Colorado's Web site for information on Rapid Screen at [www.aircarecolorado.com](http://www.aircarecolorado.com)

**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.

#### **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)

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

**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.

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

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

***Colorado Tax Information Web Site*** — forms, publications, *Frequently Asked Questions*, and other tax information listed below are available at [www.taxcolorado.com](http://www.taxcolorado.com)

***Business Tax Regulations*** — revised as needed by the Taxpayer Service Division. Includes sales, use tax, fuel and excise tax regulations.

***Income Tax Regulations*** — revised as needed by the Taxpayer Service Division. Includes income, withholding, enterprise zone, estate tax, and property tax, rent, heat and fuel assistance regulations.

***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. FYIs are available online only.

***Colorado Revised Statutes*** — Colorado's revised statutes are available on the state homepage at [www.state.co.us](http://www.state.co.us)

***Tax Update*** — published quarterly; this newsletter concerns tax issues for business, tax professionals, local governments and individual taxpayers.

***Colorado Sales/Use Tax Rates*** (DRP 1002). 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 and other special districts. This publication is available on the Web at [www.taxcolorado.com](http://www.taxcolorado.com) Tax rates for a particular city or county are available at [www.taxview.state.co.us](http://www.taxview.state.co.us)

**Colorado Income Tax Withholding Tables** (DRP 1098) Revised and updated as needed; current rates established May 2002. Booklet includes filing information and form samples.

**Colorado Sales and Use Tax Booklet** (DRP 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** (DRP 0800) A list of Colorado city and county codes for the convenience of companies who file their sales tax returns using a department approved spreadsheet.

**Customer Support Site** — For additional tax information, visit our "Customer Support Site for Colorado Taxes." The site contains "*Frequently Asked Questions*" that answer many income, sales, and withholding tax questions. FAQs are updated regularly with new and revised tax information. If you still need an answer to your tax question you may also send us an e-mail from the same site and the department will respond to your e-mail with an answer. You can find the "Customer Support Site for Colorado Taxes" 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 2002 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; 72-page booklet (revised July 1, 2003).

**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
2003 Reproducible Colorado State Income Tax Forms & Instructions Booklet	\$20.00 ea	615-82-60-2001		
Revenue Bulletins and Determinations (1984) includes all supplements from 1985 through 1991	\$19.75 ea	615-82-62-1019		
Liquor and Beer Codes (June 2003)	\$15.00 ea	615-82-66-1015		
Case Law Compendium of Motor Vehicle Hearings (1992)	\$30.00 ea	615-82-67-1238		
2000 Motor Vehicle (MV) Titles Section Only	Call for price	615-82-65-0521		
2000 Yearly Updates to MV Titles Section Only	Call for price	615-82-65-5553		
2000 Yearly Updates to MV Titles, Registration & Sales Tax Manual	Call for price	615-82-65-0059		
2000 MV Titles/Registration & Sales Tax Manual	Call for price	615-82-65-1511		

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

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

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

Shipping Charge  
 (See page 7)

(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

Shipping and handling charges are subject to change without notice.