

# 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. Most of the publications for purchase are not 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 2005 income tax year edition is \$25. 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. Some bulletin and determinations may also be found on the department's Web site at [www.taxcolorado.com](http://www.taxcolorado.com) under "Publications/Resources."

**Liquor and Beer Codes** — published by the Liquor Enforcement Division; most recently updated August 2005; price \$20.

**Case Law Compendium of Motor Vehicle Hearings** — published by the Hearings Division. Complete through July 2004, comes with a compact disk (CD) pocket part; price \$30.

**Titles and Registration Manuals** — published by the Titles and Registration Section of the Division of Motor Vehicles. The 2005 revision of the Registration Manual is now available. Call the State Forms Center, (303) 370-2165, for prices or visit the Web at: [www.cijvp.com](http://www.cijvp.com)

### **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)



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

Tax forms and services:  
(303) 238-FAST (3278)  
Tax Assistance:  
(303) 238-SERV (7378)  
Fuel Tax (303) 205-8205  
[www.taxcolorado.com](http://www.taxcolorado.com)

**Racing Commission Annual Report 2004.**

**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 404, Denver, CO 80261; call (303) 866-3089.

**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. Available on the Web at [www.revenue.state.co.us/EDO\\_Dir/home.asp](http://www.revenue.state.co.us/EDO_Dir/home.asp) under the "Statistics" category.

**Monthly State Motor Fuel Gallons and Receipts\***— published monthly. Available on the Web at [www.revenue.state.co.us/EDO\\_Dir/home.asp](http://www.revenue.state.co.us/EDO_Dir/home.asp)

**Colorado Motor Vehicle Sales\***— published quarterly. Reports retail sales of new and used motor vehicles in selected Colorado counties and the U.S. Available on the Web at [www.revenue.state.co.us/EDO\\_Dir/home.asp](http://www.revenue.state.co.us/EDO_Dir/home.asp) under the "Statistics" category.

**Colorado Restaurant Sales\*** — published quarterly. Reports retail sales by restaurants in Front Range counties, the rest of the state and the U.S. Available on the Web at [www.revenue.state.co.us/EDO\\_Dir/home.asp](http://www.revenue.state.co.us/EDO_Dir/home.asp) under the "Statistics" category.

**Colorado Retail Building Material Sales\*** — published quarterly. Reports retail sales by building materials stores in selected Colorado counties and the U.S. Available on the Web at [www.revenue.state.co.us/EDO\\_Dir/home.asp](http://www.revenue.state.co.us/EDO_Dir/home.asp) under the "Statistics" category.

\* 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.revenue.state.co.us/EDO\\_Dir/home.asp](http://www.revenue.state.co.us/EDO_Dir/home.asp) under the "Statistics" category.

**Colorado Statistics of Income, Individual Income Tax Returns** — comprehensive summary published on an income tax year basis. Available on the Web at [www.revenue.state.co.us/EDO\\_Dir/home.asp](http://www.revenue.state.co.us/EDO_Dir/home.asp) under the "Statistics" category.

**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.

**DIVISION OF MOTOR VEHICLES:** 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 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.

**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, or the Division of Motor Vehicles 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 Division of Motor Vehicles.

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)

#### **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.revenue.state.co.us/dlr/home.asp](http://www.revenue.state.co.us/dlr/home.asp)

**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 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.

**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** — publications, general tax information, electronic filing options and other tax resources including those listed below are available at: [www.taxcolorado.com](http://www.taxcolorado.com)

- **Forms** — a variety of tax forms, instructions, and related documents.
- **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.**

- **Tax Regulations** — revised and added as needed by the Taxpayer Service Division. Includes sales and use tax, income, withholding, estate, tobacco, severance, excise tax regulations. Also includes multi-state tax jurisdiction and enterprise zone regulations, and property tax, rent, heat or fuel assistance (PTC) regulations. Located online under "Publications/Resources."
- **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.
- **Tax Update** — published quarterly; this newsletter concerns tax issues for businesses, tax professionals, local governments and individual taxpayers. This newsletter is available online only under "Publications/Resources."
- **Colorado Sales/Use Tax Rates** (DRP 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 & 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 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.
- **Colorado Income Tax Withholding Tables** (DRP 1098) Revised and updated as needed. Booklet includes filing information and form samples.

• **Tax Classes** — The Taxpayer Service Division conducts free classes for the public on sales, income and wage withholding tax, as well as instruction classes on contractors/construction tax issues and the hospitality industry. For more information and registration requirements, visit the Web at:  
[www.taxseminars.state.co.us](http://www.taxseminars.state.co.us)

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

**Colorado Gaming Web Site** — [www.revenue.state.co.us/gaming/home.asp](http://www.revenue.state.co.us/gaming/home.asp) 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.

**2004 Annual Report** — Colorado Division of Gaming Limited Gaming Control Commission.

**Gaming Industry Bulletins** — clarification and guidance on regulations and internal controls.

**ICO Newsletter** — periodic newsletter with items of interest for industry internal compliance officers.

**Gaming in Colorado: Fact Book and 2004 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, 2005).

**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 |
|---|----------------|----------------|------|-------|
| 2005 Reproducible Colorado State Income Tax Forms & Instructions Booklet                    | \$25.00 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 (August 2005)   | \$20.00 ea     | 615-82-66-1015 |      |       |
| Case Law Compendium of Motor Vehicle Hearings (July 2004) Includes Compact Disk Pocket Part | \$30.00 ea     | 615-82-67-1238 |      |       |
| 2005 Motor Vehicle (MV) Titles Section Only   | Call for price | 615-82-65-0521 |      |       |
| 2005 Yearly Updates to MV Titles Section Only   | Call for price | 615-82-65-5553 |      |       |
| 2005 Yearly Updates to MV Titles, Registration and Sales Tax Manual                         | Call for price | 615-82-65-0059 |      |       |
| 2005 MV Titles/Registration & 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  
 (7.6%)

\$

\*Metro Tax (4.1%)

\$

State Tax (2.9%)

\$

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

TOTAL AMOUNT ENCLOSED \$

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

**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.