

FYI – For Your Information

Computer Form Specifications: DR 0100 Combined Retail Sales Tax Return

Computer form facsimiles must be reviewed and approved by the Department of Revenue prior to use. The following guidelines must be used in order for computer-generated sales tax forms to be processed. The form should be clearly labeled as a combined retail sales tax form. **Twenty test copies of your form must be submitted for approval prior to use (must be detached to the correct size.)**

PAPER: Use white, high-quality bond, minimum 20 lb., providing sufficient quality and contrast for Optical Character Reading (OCR).

FORM SIZE: The width should be 8 1/2 inches. The return portion of the form must have a maximum height of 4 2/3 inches and a minimum height of 3 1/2 inches. See attached sample.

PRINT FONT: OCR-B for the OCR scan line, using six lines to the inch. Your printer must print crisp, clear characters with no unconnected lines or filled in spaces. (See sample of font on page 3.)

FORMAT: The content and format should closely match the attached sample on both the front and back of the form. The form must be two-sided (**not** two sheets), containing all information, front and back, required in the blocks in the attached example, including: company name (“doing business as” name of company), account number (company’s state account number), period (period for which taxes are due) and date due (date taxes are due for the given period), and the

industry and location codes (these are assigned by the Department of Revenue). The return must also include a solid black dot (•) on lines 1, 2, 4, 6, 8B and 10 on the attached sample form, as well as the numbers shown in parentheses on lines 11, 12, and 13. The numbers must be boldface and be no less than 8 point typeface in size. It is not necessary to reproduce the designations shown in blue. Content and spacing of the OCR scan line must EXACTLY meet the requirements listed below in order for the form to be readable by OCR.

MAILING: The completed tax return must be mailed to the department UNFOLDED. The upper portion of the form need only be returned when there has been a change in social security number, F.E.I.N. number, name or address. In such cases, changes must be clearly indicated on the upper part of the form.

OCR SCAN SPACE: The bottom half-inch of the form must be free from extraneous marks and printing that would give a false OCR reading. The data on the scan line MUST be printed on the second print line from the bottom (between 3/16 and 7/32 of an inch from the bottom) and MUST conform to the following specifications. Variation of even half a character width will make the line unreadable.

OCR PRINT POSITIONS: Using OCR-B print font, reading from **right to left** beginning at **right edge** of form, the following spacing must be followed:



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

Print spaces from RIGHT EDGE of form	Contents
1-21	leave blank
22	check digit #1
23 - 33	account number
34 - 40	leave blank
41	check digit #2
42 - 48	source/liability code 100/0020
49 - 56	filing period (see note)

Note on account number: For this 11-space field, the right-hand 4 spaces are for the branch number, if applicable. If there is no branch number, enter 4 zeros.

Note on filing period: If the filing period is for one month only, use only the right-hand four spaces of this 8-space field and enter zeros in the other 4 spaces. If the period is for a quarter or for a year, use all 8 spaces. (Example: for January through March 1998, the entry would be 01980398.)

Please use the following computation for check digit #1 (MOD 10):

Account Number	
Basic number to use:	0 0 1 0 1 5 5 4 0 0 0
Starting from right, bring down 1st digit, then every other one:	1 1 5 0 0
Multiply 2nd line by 2:	<u> x 2</u>
Cross add the total:	0 + 2 + 3 + 0 + 0 + 0 = 5
Cross add digits not multiplied by 2:	0 + 0 + 5 + 4 + 0 = <u>9</u>
Sum of cross additions:	14
Use digit in "ones" position only:	4
Subtract that number from 10:	10 - 4 = 6

Your check digit in this example is 6. If your check digit equals 10, use only the zero.

Please use the following table to find check digit #2, using appropriate year and filing period:

	1998	1999	2000
Annual	6	5	1
1st Quarter	8	6	2
2nd Quarter	2	0	6
3rd Quarter	6	4	0
4th Quarter	6	4	0
January	8	7	5
February	7	6	4
March	6	5	3
April	5	4	2
May	4	3	1
June	3	2	0
July	2	1	9
August	1	0	8
September	0	9	7
October	7	6	4
November	6	5	3
December	5	4	2

Please submit 20 test forms and direct all questions to:

COLORADO DEPARTMENT OF REVENUE
 FORMS MANAGEMENT RM 188
 1375 SHERMAN ST
 DENVER CO 80261
 (303) 866-5617

REMITTANCE PROCESSING SCAN ALLOWANCES

8 1/2" MAXIMUM WIDTH

4 7/8" MAXIMUM HEIGHT

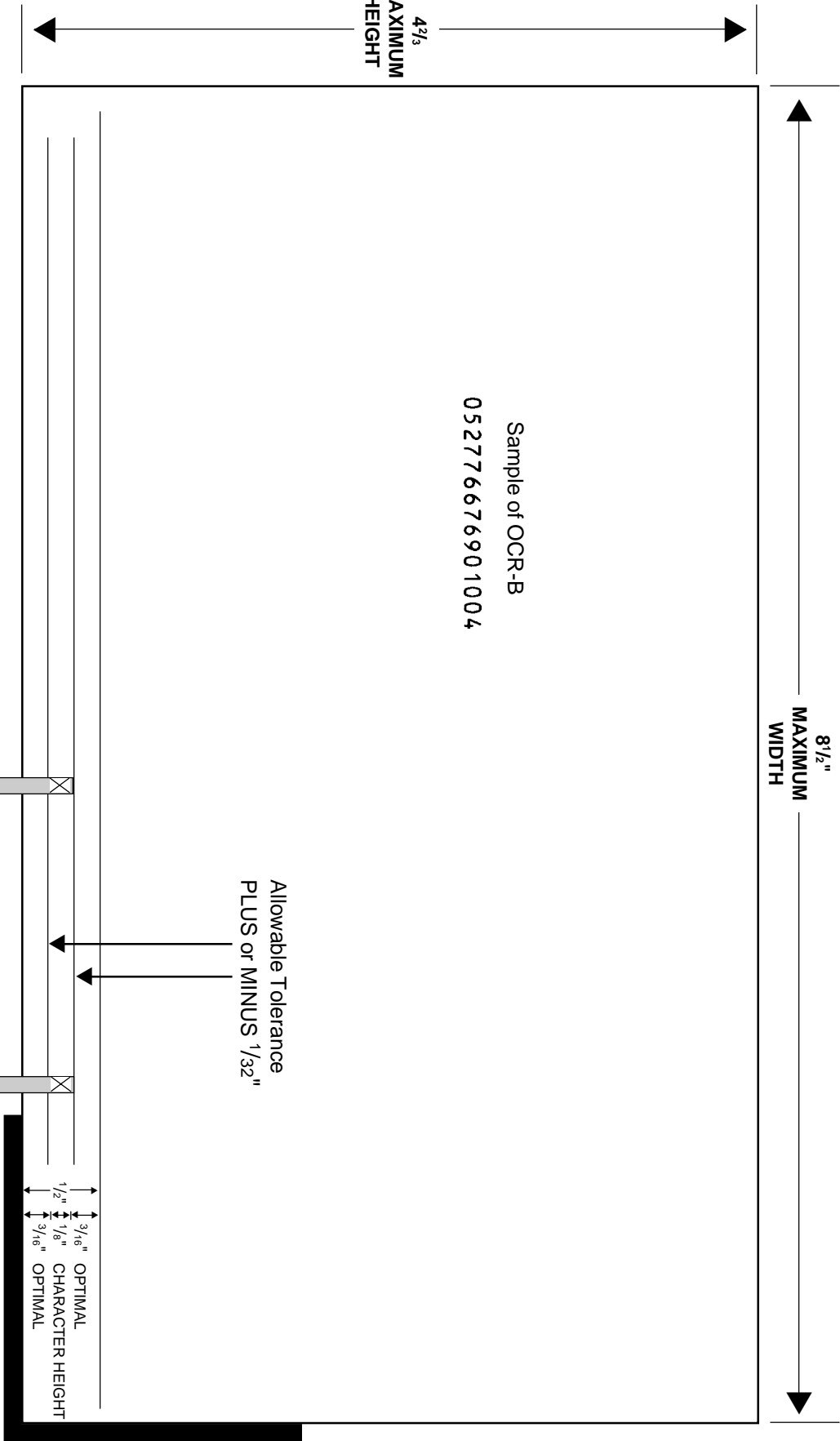
Sample of OCR-B
052776676901004

Allowable Tolerance PLUS or MINUS 1/32"

41 PRINT POSITIONS (standard OCR-B spacing) FROM RIGHT EDGE

22 PRINT POSITIONS (standard OCR-B spacing) FROM RIGHT EDGE

3/16" OPTIMAL CHARACTER HEIGHT
1/8" OPTIMAL
1/2" OPTIMAL



Date _____		Phone (_____) _____		Signed under penalty of perjury in the second degree. Signature _____	
Name _____		1. Gross Sales and Services (include bad debts, previously deducted) ● (1-4) 00			
Due Date _____		2. Deductions: a. Sales to other licensed dealers, for resale ● (2-4) 00			
Acct. No. _____		20-100		b. Other deductions (itemized on reverse side) 00	
Period _____		17			
		c. Total (add lines 2a & 2b) 00			
3. Net sales: (line 1 minus line 2C)		00	00	00	00
a. Sales out of taxing area		00	00	00	00
b. Exemptions (list on back)		00	00	00	00
c. Overpayment from previous return ...		00	00	00	00
4. Net taxable sales (line 3 minus a,b,&c) ... ● (4-1)		00	(4-2)	00	(4-3) 00 (4-4) 00
TAX RATE					
5. Amount of sales tax		00	00	00	00
6. Excess tax collected ● (6-1)		00	(6-2)	00	(6-3) 00 (6-4) 00
7. Total (add lines 5 & 6)		00	00	00	00
8. a. Service fee rate					
b. Service fee allowed vendor (only if paid on or before due date) ● (8-1)		00	(8-2)	00	(8-3) 00 (8-4) 00
9. Sales tax due (line 7 minus line 8B)		00	00	00	00
10. Tax on \$ ● (10-1)		00	(10-2)	00	(10-3) 00 (10-4) 00
11. Total tax due (add lines 9 & 10) (100) (11-1)		00	(11-2)	00	(11-3) 00 (11-4) 00
12. Penalty: 0.10 times line 11 (200) (12-1)		00	(12-2)	00	(12-3) 00 (12-4) 00
13. Monthly prime interest rate times line 11 (300) (13-1)		00	(13-2)	00	(13-3) 00 (13-4) 00
14. Total each tax (add lines 11, 12, & 13) ..		00	00	00	00
15. TOTAL AMOUNT REMITTED make checks payable to the Colorado Department of Revenue		(355)	\$		00
Paid by EFT <input type="checkbox"/>					

2b. OTHER DEDUCTIONS must be itemized in the schedule below.

Enter total Deductions on line 2b on front.

- (1) Service sales \$ _____
- (2) Sales to governmental agencies, religious or charitable organizations \$ _____
- (3) Sales of gasoline and cigarettes \$ _____
- (4) Sales of drugs by prescription and prosthetic devices \$ _____
- (5) Trade-ins for taxable resale \$ _____
- (6) Bad debts charged-off, returned goods, trade discounts and allowances where tax was paid (cash discounts are not allowed) \$ _____
- (7) Cost of utilities, excluding tax (restaurants only) \$ _____
- (8) Sales of Agricultural Compounds \$ _____
- (9) Other (Explain) \$ _____
- (10) TOTAL OTHER DEDUCTIONS (enter on line 2b on front) \$ _____

3b. Enter total State Exemptions and applicable Local Exemption on line 3b

Net sales must be itemized below.

- (1) Food, including food sold through vending machines \$ _____
- (2) Machinery \$ _____
- (3) Electricity \$ _____
- (4) Farm Equipment \$ _____
- (5) Pesticides \$ _____
- (6) Sales of low-emitting motor vehicles, power sources, or parts used for converting such power sources \$ _____
- (7) Other (explain) \$ _____
- (8) TOTAL ALL EXEMPTIONS (enter on line 3b on front) \$ _____

KEEP DOCUMENTATION FOR VERIFICATION OF THESE SALES.

Effective for all tax periods on or after January 1, 1999, all entries of state and local taxes on the sales tax return must be rounded to the nearest dollar.