

INSTRUCTIONS FOR THE COLORADO BUSINESS REGISTRATION • FORM CR 0100

The CR 0100 serves many purposes and is reviewed by more than one government agency. It may be used to open one account or to add an additional location to an existing account. Please complete all areas of the sections indicated below for the account types you need. Colorado Department of Revenue forms and publications referenced in this document are available on the DOR Web site at www.taxcolorado.com (If you obtain this form from our Web site, the Department will need 3 copies of the completed form).

- To register a trade name – complete sections A, B, E and F.
- To apply for a state sales tax license, complete sections A,B,C,E and F.
- To apply for wage withholding and unemployment insurance accounts, complete sections A, B, D, E, G and H.

Refer to the following definitions.

- **Wage Withholding.** Employers are required to withhold state income tax from all employees in Colorado.
- **Oil and Gas Withholding.** Every producer of crude oil, natural gas, or oil shale shall withhold one percent from the amount owed to any person owning a working interest, a royalty interest, a production payment or any interest in carbon dioxide or oil and gas production in Colorado. No withholding is required from payments made to Colorado or the U.S. Government (see Department of Revenue FYI General 4.)
- **Unemployment Insurance Tax.** Employers are required to pay unemployment insurance (UI) tax on most employees including corporate officers. Unemployment insurance taxes are not paid for the following:
 - Sole proprietors, their spouses, or their children under the age of 21.
 - Partners in a general partnership.
 - Partners in a limited liability partnership (LLP).
 - Partners in a limited liability limited partnership (LLLLP).
 - Members of a limited liability company (LLC).

UI tax provides benefits for employees who lose their jobs through no fault of their own. Unemployment insurance is not available through private insurance companies. Unemployment insurance tax is collected by both state and federal government. Be sure to complete both sides of the form since it is used to determine your liability for unemployment insurance tax.

- **Trade Name Registration.** Any individual(s) or organization doing business in Colorado under any name other than the personal name(s) of the owner(s) must register with the Department of Revenue.

NOTE: REGISTRATION OF A TRADE NAME WITH THE DEPARTMENT OF REVENUE DOES NOT ESTABLISH EXCLUSIVE RIGHTS TO THAT NAME.

- **State Sales Tax License.** A state sales tax license is required of ALL businesses that sell tangible personal property in Colorado, regardless of whether the sale is retail or wholesale.
- **State and Local Sales.** Colorado has a 2.9 percent sales tax. Additionally, many cities and counties impose their own local sales tax on purchases and transactions within their boundaries. For information about rates, see "Colorado Sales/Use Tax Rates" (DRP 1002) available through the DOR Forms Hotline, (303) 238-FAST (3278). The DRP 1002 is revised in January and July of each year. Or, visit the Department of Revenue Sales Tax Information System at www.taxview.state.co.us
- **RTD/CD/FD.** The Regional Transportation District tax, the Scientific and Cultural Facilities District tax, and the Metropolitan Football Stadium District tax must be collected if you make retail sales within the district [which includes the

counties of Denver, Boulder, Jefferson, Adams (west of Box Elder Creek), Arapahoe (one mile east of Gun Club Road and south of Quincy including Arapahoe Park) and Douglas (northeast portion plus Highlands Ranch)].

- **County Lodging Tax.** The following counties have a tax on lodging services including hotels, motels, condominiums, and camping spaces:

2.0%	Clear Creek, Fremont, San Juan and San Miguel (Mountain Village Omitted)
1.9%	Alamosa, Archuleta, Chaffee, Conejos, Costilla, Delta, Hinsdale, Lake, La Plata (Durango omitted), Logan, Mineral, Moffat, Montezuma (Cortez omitted), Morgan, Rio Blanco, Rio Grande and Saguache.
1.8%	Grand (Winter Park omitted)
0.9%	Bent
4%	Gunnison

Tax is remitted quarterly on Form DR 1485, "County Lodging Tax Return".

- **Local Improvement District Tax (LID).** A sales tax of 0.5% within designated areas of southeast Jefferson and Boulder (Old Town Niwot and Cottonwood Square) counties. Exemptions include utilities and telephone and telegraph services. Service fee is a deduction of 3 1/3% for timely filed returns. Boulder county does not allow a service fee. Tax is remitted on form DR 0100 in the city/LID column. A sales tax of 0.2% applies in the Flatirons Crossing Mall area and is collected by Broomfield.
- **Local Marketing District Tax.** The Local Marketing District levies a tax of 1.4% on lodging services including hotels, motels, condominiums and camping spaces inside the town of Vail. Tax is remitted quarterly to the Department of Revenue on Form DR 1490 "Local Marketing District Tax Return".
- **Mass Transit District Tax.** A sales tax of 0.5% in Eagle county and .75% in Summit county. A sales/use tax of 0.5% in Pitkin county. A service fee is a deduction of 3 1/3% for timely filed returns. Tax is remitted on Form DR 0100 in the County column combined with the county tax. Exemptions are the same as the county tax.
- **Rural Transportation Authority (RTA).** A sales/use tax of 0.2% in Basalt, 0.5% in Carbondale and 0.4% in Glenwood Springs. The sales tax is remitted on form DR 0100 in the Special District column.
- **Short-term Rental Tax.** Douglas county has a tax of 1% on property rented for thirty days or less (excluding motor vehicle). Tax is remitted on Form DR 1480.
- **Workers' Compensation Insurance.** Employers must cover their employees with workers' compensation insurance which provides benefits when employees are injured on the job. This insurance is obtained through private insurance providers and is not obtained by using this form. **For more information about Workers' Compensation, please contact the Customer Service Unit of the Division of Workers' Compensation at (303) 318-8700.**

If you have questions on how to complete this form, you may call:

Department of Revenue (DOR),
(303) 238-SERV (7378)

Department of Labor and Employment (DOLE),
(303) 318-9100 (Denver - metro area),
1-800-480-8299 (outside Denver - metro area)

Colorado Business Assistance Center
(303) 592-5920

SECTION A

Box 1. Reasons for filing this application.

- **Original Application.** A new (start-up) business.
- **Change of ownership.** An existing business that changes its legal structure. Does not include changes of stockholders of corporations and members in limited liability companies.
- **Do you want this number assigned to a new location?** If a business with a sales tax account has more than one location, each location must have a separate sales tax license. However, you may elect to "branch" your account and file using one account number for all locations; or you may open separate accounts for each location and file separate returns. Check YES if you desire branch accounting. The \$50 deposit is due only on primary business location.

Box 2. Type of Organization. Check the box that indicates the legal structure for your business/organization.

NOTE: Married couples must register as a general partnership if both spouses are owners of the business.

SECTION B

Line 1. Taxpayer Name. The name should be typed/printed as follows:

- **Individual (sole proprietorship).** Last name, first name, and middle name or initial.
- **General Partnership, Association or Joint Venture.** The last name, first name, and middle initial of two principal partners. If there are additional partners, attach a separate sheet.
- **Corporation, Limited Partnership, Limited Liability Company (LLC), Limited Liability Partnership (LLP), or Limited Liability Limited Partnership (LLLP).** The legal name of the business must be the same as filed with the Colorado Secretary of State.
- **Government.** Enter the legal name of the government agency.
- **Estate, Trust or Receivership.** The name of the estate, trust, or receivership (e.g., Estate of John Doe; John Doe Trust; or ABC, Inc. in Receivership).

Line 2a. Trade Name/Doing Business As. If the taxpayer will be doing business under any name other than the name on Line 1, the "trade name" should be typed/printed here. Corporations, limited partnerships, limited liability limited partnerships, limited liability partnerships, and limited liability companies must use the **trade name** as registered with the Colorado Secretary of State. However, no fee is collected by DOR.

NOTE: Business entities which are required to register with Secretary of State's Office should not register a trade name with the Department of Revenue (DOR).

Line 2b. Federal Employer Identification Number (FEIN). If you have not received your FEIN, leave this space blank. The application will be processed without an FEIN. However, you must contact the Department and provide your FEIN when available.

Line 3a. Street Address of Principal Place of Business.

- This is the **physical location** where business will be conducted in Colorado. **DO NOT** use a post office box. If you do not have a physical location in Colorado, type/print a brief explanation (e.g., sales representative only).
- If a business will be operating from variable locations, enter "Mobile."
- For sales tax purposes only, if a business will have multiple fixed locations, a separate application should be filed for each location.

Line 4a/4b. In Care of (c/o) Mailing Address. If you want mail sent to an address other than the street address, please enter the mailing address here.

Line 5. Bank Name. Enter the name and address of your bank and your account number. If you do not have a bank account when you complete this form, you may leave the space blank.

Line 6. First Day of Payroll. Indicate the actual or projected date of your first payday. Record the address and telephone number of the location where the payroll records are stored. If you do not expect to have a payroll, leave this space blank.

Line 7. What products and/or services do you provide? A brief description of products, services and/or function of the business/organization. This information is also required in section H, page two of this application. If your customers will rent items from you for 30 days or less, check the **YES** box. You may be required to collect tax on the rental. See DOR FYI General 9, "Short Term Rental." If you sell motor vehicle tires, check the **YES** box. You may be required to collect a fee on the sale of motor vehicle tires. See DOR FYI Sales 73, "Waste Tire Recycling Fee." To obtain FYI publications, visit our website at www.taxcolorado.com

Lines 8a through 9a. Owner/Partner/Corp. Officer. ALL ORGANIZATIONS, INCLUDING SOLE PROPRIETORS, MUST COMPLETE THESE LINES. Type/print the name, title, social security number, and home address of each individual, partner, corporate officer or member. If there are more than two owners, attach a separate sheet and provide the same information for additional owners. For a partnership between corporations or limited liability companies, list each legal name, address, and Federal Employer Identification Number (FEIN) separately.

Line 10a. Prior Taxpayer Name. If you purchased the business, enter the information about the previous taxpayer and the date you acquired the business. The "Prior UI Account Number" is the unemployment insurance account number issued by the Department of Labor and Employment. If the number is unavailable, enter the prior taxpayer's Federal Employer Identification Number (FEIN).

SECTION C - SALES TAX

Box 1. Seasonal Businesses. If your business sells a product only during certain months each year, mark the months of sales. You must file a separate sales tax return for each month.

Box 2a. Filing Frequency.

- If you are a retail business and collect an amount of \$15 or less in tax each month, you may file annually.
- If you are a retail business and collect less than \$300 in tax each month, you must file a return each quarter.
- If you collect more than \$300 in tax each month, you must file monthly.
- Businesses that pay more than \$75,000 per year in state sales tax must pay by Electronic Funds Transfer. Order form DRP 5782 from DOR.
- Wholesale businesses with a sales tax liability of \$180 per year or less can file annually. If sales tax liability exceeds \$180 per year, a retail sales tax license is required.

Box 2b. First Day of Sales. Enter the date you will begin sales.

NOTE: You are advised to use an earlier date so that you can use your sales tax license to purchase items tax-exempt for resale. However, sales tax returns are due effective the date that you report in this box.

Line 3. Type of sales that apply to your business.

- **Wholesaler.** A business that sells to retail merchants, jobbers, dealers, or other wholesalers for the purpose of resale.
- **Retail Sales.** A retailer is a business that sells products to final purchasers and is required to collect the appropriate sales taxes. A retailer may also sell wholesale, but is not required to have a separate wholesale license. RTD/CD/FD and local taxes must also be collected, if applicable.
- **Retailer's Use.** The Colorado use tax of 2.9 percent should be collected by vendors who have **no business location** in the state but sell products in Colorado. RTD/CD/FD and local taxes must also be collected, if applicable.

- **Charitable.** If your organization has been designated as “charitable 501(c)(3),” the organization will be exempt from paying the \$50 deposit for a retail sales tax license. Your license fee is \$8.00.
- **Multiple Event.** This license is required if you engage in retail sales at more than one special event during a two year period. Businesses, holding a wholesale or retail license, which make sales at these events must have a separate multiple events license and complete a separate application (no additional fee for businesses that already have a sales tax license).
- **Single Event.** A single event license is required if you make retail sales at a single special event. The exact date(s) and location of the event must be noted under “Event Location” when you apply for the license.

SECTION D - WAGE WITHHOLDING

FILING FREQUENCY. If you will have employees, estimate how much wage withholding you expect to pay for all your employees in one year. New businesses can file quarterly or can request more frequent filing if desired. Businesses with annual wage withholding of \$50,000 or more must file and remit withholding taxes by Electronic Funds Transfer (EFT). For more information, order the publication “Electronic Funds Transfer Program for Wage Withholding” (DRP 5782) from DOR.

SECTION E - FEES

DO NOT ENTER PERIOD TO BE COVERED

- **Trade Name Registration.** The initial registration is \$8. The registration must be renewed each year at a fee of \$5. No renewal fee is owed if you have active tax liabilities on your account, such as sales tax or wage withholding. The \$8 registration fee is only required on a business’s first location if each additional location uses the same account number and same trade name.
- **Sales Tax Deposit.** A deposit is required on a retail license. Charitable organizations are exempt. The deposit is refunded automatically after a business collects and remits \$50 in *STATE* sales taxes. If your account is closed for any reason before you have collected and paid \$50 in state sales tax, only the amount of Colorado tax you have paid will be refunded. **DO NOT** deduct the deposit from your sales tax return. The deposit is only required on a business’s first location if each additional location uses the same account number. (See instructions for Section A, Box 1.)
- **Sales Tax License.**
 - Standard Colorado Sales Tax License** is \$16 for a two year period. The license is renewed at the beginning of each even-numbered year and expires at the end of each odd-numbered year (e.g., Jan. 1, 1996 - Dec. 31, 1997). It is prorated in increments of six months if the license is purchased after June 30 of any year. See chart on back of the CR 0100 form yellow copy.
 - Wholesale License** is \$16 for a two year period. The fee is prorated in the same method as the standard Colorado sales tax license. This license is for businesses that make sales only to other licensed vendors for resale.
 - Single Event License** fee is \$8 for each event. The license should be obtained for each sales event where you make retail sales if the event is at a location other than your business. There is no fee for a business with a regular sales tax license.
 - Multiple Events License** fee is \$16 for a two year period. See rate chart on back of the CR 0100 form yellow copy. The license is for businesses engaging in more than one special event in any two year period. There is no fee for businesses with a regular sales tax license.
 - Wage Withholding Tax** has no fee for registration.

SECTION F- SIGNATURE

***A SIGNATURE MUST BE
ON THIS DOCUMENT OR
IT WILL NOT BE PROCESSED.***

SECTION G - UNEMPLOYMENT INSURANCE (UI)

Item 1. Check Yes if you have workers who you consider to be independent contractors /self-employed. Give a brief description of the occupation(s) in this category.

Item 2. Check Yes if your business supplies temporary or continuing help to another business on a contract or fee basis. Examples of this are companies that act on behalf of another business by providing management services and staff for the client.

Item 3. Corporate officers are employees of the corporation. Taxable wages include dividends paid to corporate officers who perform services in a S corporation that does not pay the corporate officers a reasonable wage.

Item 4. Check No if no one else will provide services other than the taxpayer’s spouse and children under the age of 21. Unemployment insurance taxes are not paid on these individuals. This exemption does not apply to a taxpayer who is a corporation or partnership unless the partners are husband and wife.

Item 5. Check No if no one other than those listed performs services for the business:

- The partners in a general partnership. Wages paid to children of partners under the age of 21 are exempt from unemployment insurance tax **only if** the partners are husband and wife.
- Partners in a limited liability partnership (LLP).
- Partners in a limited liability limited partnership (LLLP).
- Members in a limited liability company (LLC).

Item 6. Check Yes if you have paid wages or plan to pay wages.

- If yes, enter the date wages were actually paid or the date they will be paid.
- If the taxpayer had a previous UI tax account that has been closed, enter the date wages were first paid or the date they will be paid again in the future.
- If the business was owned by an individual (sole proprietorship) or partnership that is incorporating, enter the date wages were paid or will be paid by the corporation.

Check No if you have never paid wages or do not plan to pay wages in the near future. Be sure to sign the front of this form in Section F. You do not need to complete the remainder of the form.

Item 7a. Employers are required to provide unemployment insurance coverage if they meet the following requirements.

- **Business Employer** - A commercial, industrial, or professional organization that pays one or more workers a total of \$1500 gross wages in a calendar quarter (Jan. - Mar.; April - June; July - Sept.; Oct. - Dec.) or employs one or more workers in each of any 20 different calendar weeks in a calendar year.
- **Agricultural Workers** - An agricultural employer who pays one or more employees a total of \$20,000 gross wages in a calendar quarter (Jan. - Mar.; April - June; July - Sept.; Oct. - Dec.) or has ten or more employees in each of any 20 calendar weeks in a calendar year.
- **Household/ Domestic Workers** - A household / domestic employer who pays one or more employees a total of \$1,000 gross wages in a calendar quarter (Jan. - Mar.; April - June; July - Sept.; Oct. - Dec.).
- **501(c)(3) Nonprofit Organization** - A 501(c)(3) nonprofit organization who has four or more individuals employed in the United States for some portion of a day in each of twenty different weeks. You must attach a copy of your 501(c)(3) letter

of exemption from the federal Internal Revenue Service (IRS); if you do not, you will be classified as a regular employer.

NOTE: Employers' liability begins with the first payroll of the year in which they become liable.

Item 7b. Completion of these three items will assist in determining the taxpayer's unemployment insurance liability status.

SECTION H

Box 1. Description of Employment Activity in Colorado.

Agriculture. Specify separately each type of crop grown, crop services, horticultural specialty, livestock raised, fish caught, forestry work. For crops, also specify where grown – field, greenhouse, etc. For livestock, specify purposes for which raised – meat, dairy, egg production, etc. Describe any related services performed.

Mining, Quarrying, or Oil and Gas Extraction. Specify each mineral or product extracted. If coal mining, specify whether surface or underground. If mining service, describe service and mineral involved, and specify whether you have full responsibility for the site operation.

Utilities. If engaged in utility or sanitary service activities, specify separately each type of service (e.g., electric power generation, natural gas transmission and/or distribution, water, irrigation, sewage, refuse system).

Construction. Specify types of structures or projects (e.g., single family houses, multi-family residential, industrial, or office buildings, bridges, roads) for which you have **full responsibility**. For special trade or subcontractors, specify type and/or trade specialties (e.g., plumbing, electrical, heating and air conditioning, roofing, painting, framing, trim and finish, carpentry, dry wall, etc.) and whether work done is for residential or nonresidential properties.

Manufacturing and Assembly. Specify separately the products produced, type of plant, and principal processes used. Also list the principal materials or products used in this process and their source (e.g., purchased from other companies, transferred from other establishments of your company, or produced as an intermediate product at your location).

Wholesale Trade. Specify separately the different types of goods sold and how they are sold (e.g., wholesale merchant, internet, etc.), type of customers (e.g., individuals or businesses). If a manufacturer's representative, list type of products sold.

Retail Trade. Specify separately the different types of goods sold and how they are sold (e.g., storefront, direct selling, internet, etc.), whether goods are new or used, and type of customers (e.g., individuals or businesses).

Transportation & Warehousing. If engaged in transportation and/or warehousing activities, specify transportation mode (e.g., scheduled airline, air or land courier, trucking, pipeline, water), area of service (e.g., local or long distance), and type of freight. If warehousing, describe type. If these are transportation services, describe type (e.g., shipping agent, travel agency, etc.).

Information. Specify in detail the type of information services provided (e.g., publishing, including software publishing, motion picture and sound recording industries, broadcasting and telecommunications industries, and information services and data processing industries.)

Finance and Insurance. Specify type of (1) financial institution and charter (state, national or federal); (2) insurance sold and whether underwriter or agent.

Real Estate and Rental and Leasing. Specify type of real estate activities. For operators of residential buildings, specify number of housing units and whether you own the property or operate it for others.

Professional and Technical Services. Specify in detail the activities performed (e.g., legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services).

Management of Companies & Enterprises. Specify the activities involved in the management of companies: (e.g., (1) establishments that hold the securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest or influencing management decisions or (2) establishments (except government establishments) that administer, oversee, and manage establishments of the company or enterprise and that normally undertake the strategic or organizational planning and decision making role of the company or enterprise). Establishments that administer, oversee, and manage may hold the securities of the company or enterprise.

Administrative and Waste Services. Specify and explain in detail activities performed (e.g., office administration, hiring and placing of personnel, document preparation and similar clerical services, solicitation, collection, security and surveillance services, cleaning, and waste disposal services).

Educational Services. Specify and explain in detail the type of instruction and training provided (e.g., school, college or university, and training centers). If educational support services are provided, explain in detail.

Healthcare and Social Assistance. Specify and explain in detail the type of health care and/or social assistance that is provided.

Arts, Entertainment and Recreation. Specify and explain in detail the kind of arts, entertainment and recreation provided: (e.g., (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests).

Accommodation and Food Services. Specify and explain in detail the kind of accommodation, lodging, or food services provided. If restaurant, indicate if you are **full service** (customers are seated, waited on and pay after eating); **limited service** (e.g., (1) providing food services where patrons generally order or select items and pay before eating or (2) selling a specialty snack or nonalcoholic beverage for consumption on or near the premises); **special food services** (e.g., caterers, food service contractors, mobile food services, etc.); or **drinking places, alcoholic beverages**.

Other Services, except Public Administration. If none of the above applies to your business, check the box to the left and describe in Box 2 below your Colorado business activity.

Public Administration. Specify if local, state, or federal government. List type of agency and services provided.

Household/Domestic. Private household employing domestic help.

Box 2. This information is used to assign a North American Industry Classification Systems code (NAICS) to your unemployment insurance account. The UI rate is based on the NAICS code.

Box 3. Worksite Information. If there is no physical address in Colorado and only one employee, list the employee's residence address. If there is more than one Colorado physical location address, copy Section H and complete that section for each of the locations.