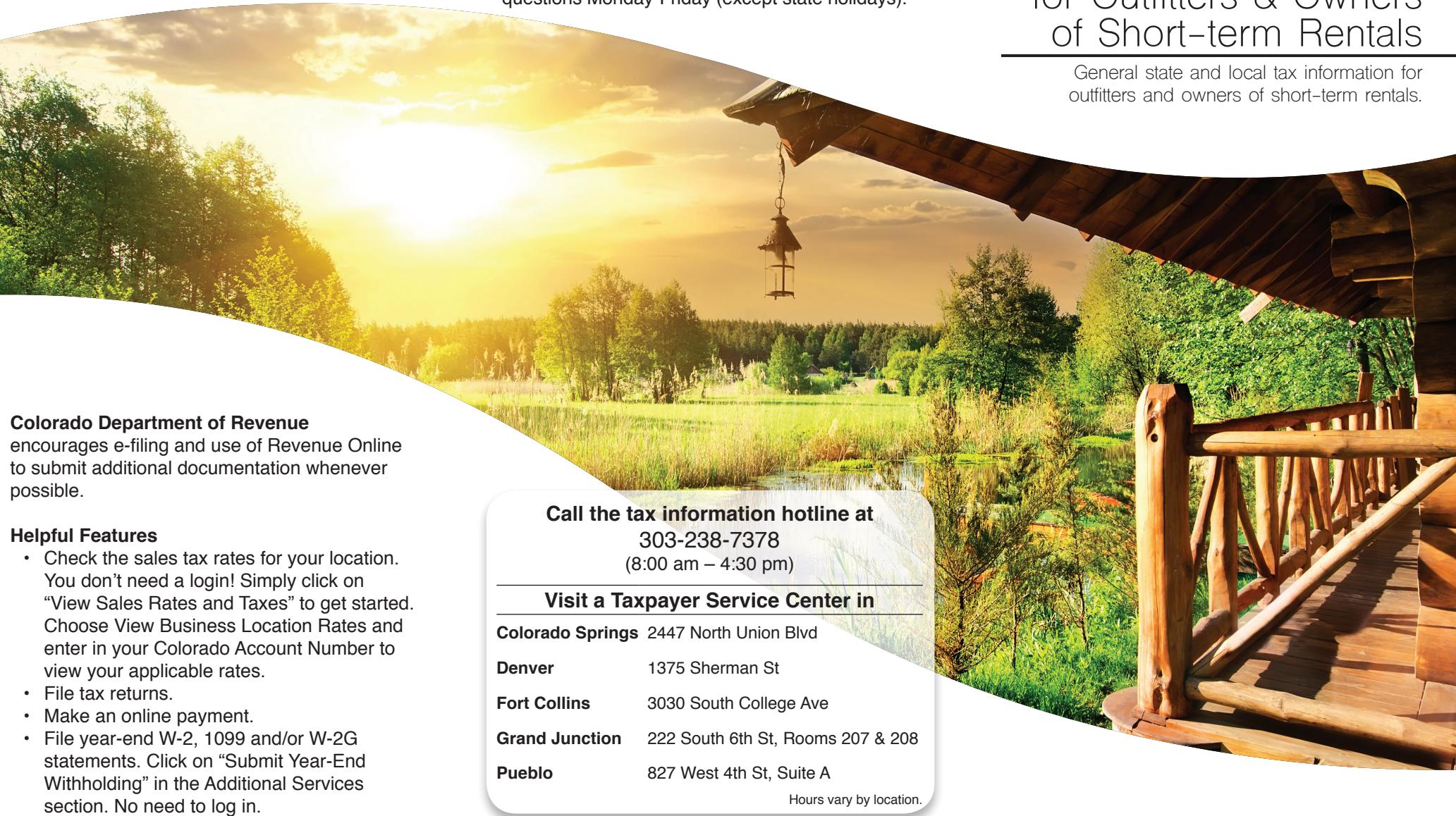


Revenue Online,
Colorado.gov/RevenueOnline,
Colorado Department of Revenue's **FREE**,
one-stop secure site for filing your taxes and
managing your tax records.

HELP IS AVAILABLE

Find instructions, forms, quick answers and tax guidance FYI publications on our website, *Colorado.gov/Tax*. We also provide phone and in-person assistance with account-specific questions Monday-Friday (except state holidays).



Colorado Department of Revenue
encourages e-filing and use of Revenue Online
to submit additional documentation whenever
possible.

Helpful Features

- Check the sales tax rates for your location. You don't need a login! Simply click on "View Sales Rates and Taxes" to get started. Choose View Business Location Rates and enter in your Colorado Account Number to view your applicable rates.
- File tax returns.
- Make an online payment.
- File year-end W-2, 1099 and/or W-2G statements. Click on "Submit Year-End Withholding" in the Additional Services section. No need to log in.

Call the tax information hotline at

303-238-7378

(8:00 am – 4:30 pm)

Visit a Taxpayer Service Center in

Colorado Springs 2447 North Union Blvd

Denver 1375 Sherman St

Fort Collins 3030 South College Ave

Grand Junction 222 South 6th St, Rooms 207 & 208

Pueblo 827 West 4th St, Suite A

Hours vary by location.



DR 1917 (05/31/18)



COLORADO
Department of Revenue
Taxation Division

Tax Information for Outfitters & Owners of Short-term Rentals

General state and local tax information for
outfitters and owners of short-term rentals.

How do I get started?

1. Apply for a state Sales Tax/Withholding Tax license by completing the CR 0100 application online at My Biz Colorado, *MyBiz.Colorado.gov*.
2. Report and pay your taxes on the appropriate forms.
 - a. Colorado Retail Sales Tax Return DR 0100
 - b. County Lodging Tax Return DR 1485
 - c. Local Marketing District Tax Return DR 1490
 - d. Colorado Individual Income Tax Return Booklet 104
 - e. Colorado Income Withholding Tax Return DR 1094 or 1099 Income Tax Withholding Tax Return DR 1107

This handout was created by the Colorado Department of Revenue (CDOR) to explain general state and local tax information for outfitters and owners of short-term rentals.

Did you know that lodging and accommodations are taxable?

Owners and managers of units rented for less than 30 consecutive days are required to collect and remit sales taxes. Applicable state, special district taxes, county lodging and local marketing district taxes, all state-collected local and county sales taxes are also due on the rental price.

- What is a Local Marketing District Tax? A local marketing district tax is a tax on lodging services leased or rented for less than 30 consecutive days.
- What is the County Lodging Tax? The county lodging tax is a tax levied only in certain counties within Colorado and is applied specifically to lodging services, such as hotels, motels, condominiums, space rentals, camping facilities and services, auto camps and trailer parks for rentals less than 30 consecutive days.
- Check CDOR's DR 1002: Colorado Sales/Use Tax Rates publication to see if your business is located in an area that assesses a Special District, Local Marketing District and/or County Lodging Tax.

What is included in accommodations, for tax purposes?

Accommodations include hotels, motels, bed-and-breakfast inns, condominiums, campsites and time shares of any lodging unit. Those provided at no charge (e.g. "comped") are not subject to sales or use tax. (See FYI Sales 11: Sales Taxes Due on Unit Rentals of Hotels, Motels, Bed-and-Breakfasts, Condominiums, and Time-Shares)

Rental income is also taxable by the federal and state governments, even if it is a side job, part time business, and/or paid in cash. Income from self-employment and rental activities are not subject to withholding taxes. To avoid penalties, you must make quarterly estimated income tax payments if you expect to owe at least \$1,000 or more in state income taxes than the amount withheld from your salary, pension or other income.

Are there any other taxes owed that aren't collected by CDOR?

Home-rule cities that collect and administer their own taxes may treat items differently than the State of Colorado and the jurisdictions whose sales tax the state administers. You must contact a home-rule city directly for its policies. Consult CDOR's DR 1002: Colorado Sales/Use Tax Rates publication for local sales tax rates and contact information for self-collected areas and home-rule jurisdictions.



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