



DO NOT SEND

Retail Delivery Fee Return

General Information

Colorado imposes a retail delivery fee on retail sales of tangible personal property delivered by motor vehicle to a location in this state. The sale must include at least one item of tangible personal property subject to the state sales or use tax in order for the retail delivery fee to apply. The retailer must collect the retail delivery fee from the purchaser and remit the fee to the Department.

The fee must be charged to the purchaser as a "retail delivery fee" and separately stated from the purchase price of the item(s), the sales or use tax, and any other fees or charges applied. Each retail sale transaction is considered a single retail delivery regardless of how many shipments are actually needed to complete the sale. The retail delivery fee may increase each July to adjust for inflation.

Who Must File: Every retailer or marketplace facilitator who sells tangible personal property and either delivers it themselves or causes the item(s) to be delivered by motor vehicle, including delivery by mail to a location in this state. The retailer or marketplace facilitator liable to collect and remit sales or use tax to the State of Colorado on the item(s) sold is also liable to collect and remit the retail delivery fee. A return must be filed even if the retailer made no retail deliveries during the filing period and no fees are due.

When to File: Returns are generally filed on a monthly basis and must be filed on or before the 20th day of the month following each reporting period. Retailers permitted to file state sales or use tax returns on a quarterly, annual, or other basis will file the retail delivery fee return on the same schedule. If the due date falls on a holiday or weekend, the return and payment are considered due on the next business day.

How to File: We encourage retailers to file returns and remit the retail delivery fee through Revenue Online. You can file the returns and remit the retail delivery fee at the same time.

If filing a paper return, mail it to:

**Colorado Department of Revenue
Denver, CO 80261-0009**

Include your phone number and email to ensure processing of your return. Retain a copy of this return for your records.

Payment Information: You may pay electronically through Revenue Online with methods including credit card, e-check, ACH debit, and ACH credit; or include a separate payment with each mailed return. Include the account number on your check to ensure proper credit.

Specific Instructions

Line 1. Number of retail deliveries - Enter the number of retail sales that included at least one item of tangible personal property subject to state sales or use tax and delivered by motor vehicle to a location in this state.

Line 2. Retail delivery fee rate - Enter the retail delivery fee rate for the filing period.

Period	Retail Delivery Fee Rate
July 2022 through June 2023	\$0.27

Line 3. Fee due on retail deliveries - Multiply line 1 by line 2.

Line 4. Excess fee collected - Enter any amount of retail delivery fee collected from the purchaser in excess of the amount on line 3. All fees collected are required to be remitted to the Department.

Line 5. Total fee due - Add lines 3 and 4.

Line 6. Credits allowed - Enter the dollar amount of fees for which a credit is allowed. If a retailer overpaid the fee on any previously filed return for a different filing period, and a refund claim for such overpayment is not barred by the statute of limitations, the retailer may claim a credit against the fee calculated on the current return for such prior overpayment. No credit may be claimed for an overpayment reflected in Department records either because the retailer filed an amended return or the Department adjusted the fee for the prior filing period.

Line 7. Net fee due - Line 5 minus line 6.

Line 8. Penalty - If a return is not filed or payment is not made by the due date, the penalty is the greater of \$15 or 10% of line 7 plus 0.5% for each month the fee remains unpaid not to exceed a total of 18%.

Line 9. Interest - Interest is due on the fee balance not paid by the due date and accrues until the fee balance is paid in full. Multiply line 7 by the interest rate in FYI General 11.

Line 10. Total amount due - Add lines 7, 8, and 9.



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DR 1786 (06/01/22)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0009
Tax.Colorado.gov



Retail Delivery Fee Return

Check here if this is an Amended Return •

1786-100

● Account Number		● FEIN		● SSN		● Period (MM/YY - MM/YY)	
Last Name or Business Name		First Name		Due Date (MM/DD/YY)			
Street Address							
City							
						State	ZIP
Phone Number				Email Address			

1. Number of retail deliveries	● 1	
2. Retail delivery fee rate	2	\$
3. Fee due on retail deliveries (line 1 multiplied by line 2)	3	\$
4. Excess fee collected	● 4	\$
5. Total fee due (line 3 plus line 4)	5	\$
6. Credits allowed	● 6	\$
7. Net fee due (line 5 minus line 6)	● 7	\$
8. Penalty	● 8	\$
9. Interest	● 9	\$
10. Total amount due (sum of lines 7, 8, and 9)	● 10	\$

The state may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient funds, the Department of Revenue may collect the payment amount directly from your bank account electronically

Signed under penalty of perjury in the second degree

Signature	Date (MM/DD/YY)
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