

Revenue Online,

[Colorado.gov/RevenueOnline](https://www.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](https://www.colorado.gov/Tax). We also provide phone and in-person assistance with account-specific questions Monday-Friday (except state holidays).

Tax Information for Outfitters & Owners of Short-Term Rentals

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

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.





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.



COLORADO
Department of Revenue
Taxation Division

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 Local Marketing District/County Lodging tax?
Local Marketing and County Lodging tax is a tax levied by a county or local marketing district and is applied specifically to lodging services, such as hotels, motels, condominiums, space rentals, camping facilities and services, auto camps, trailer parks for rentals less than 30 consecutive days.
- Check [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, guest houses, apartments and time shares of any

lodging unit. (See [FYI Sales 11: Sales Taxes Due on Unit Rentals of Hotels, Motels, Bed-and-Breakfasts, Condominiums, and Time-Shares](#))

Income Tax

Rental income may also be subject Colorado income tax, even if it is a side job, part time business, and/or paid in cash. Income from rental activities are normally not subject to withholding taxes. 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 [DR 1002: Colorado Sales/Use Tax Rates publication](#) for local sales tax rates and contact information for self-collected areas and home-rule jurisdictions.