

Colorado Sales Tax Compliance Checklist

Colorado-focused checklist. Home-rule jurisdictions can have separate requirements.

Determine Obligation

- ☐ Identify products/services sold
- ☐ Determine taxability
- ☐ Determine sourcing
- ☐ Review physical/economic activity
- ☐ Review marketplace sales
- ☐ Identify home-rule jurisdictions

Registration

- ☐ Apply for sales tax license when required
- ☐ Confirm business information
- ☐ Register applicable local/home-rule accounts
- ☐ Track renewal dates

Collection

- ☐ Configure rates correctly
- ☐ Maintain taxability support
- ☐ Collect exemption certificates when appropriate
- ☐ Reconcile sales to books/processors
- ☐ Analyze marketplace sales

Filing & Payment

- ☐ Confirm filing frequency
- ☐ File every required period
- ☐ File zero returns when required
- ☐ Pay by applicable deadline
- ☐ Retain confirmations
- ☐ Reconcile filed returns to books

Review

- ☐ Keep invoices/support

- ☐ Review rate changes
- ☐ Review notices
- ☐ Perform periodic compliance review

Note

State-administered taxes are not the entire picture. Home-rule cities can have separate requirements. Taxability also depends on the specific product/service and transaction.

Important Notice

Educational use only. This material is not individualized tax, legal, accounting, or financial advice and does not create an engagement. Tax rules, forms, deadlines, and state/local requirements can change. Verify current requirements before filing or making decisions.

Primary References

[Colorado Sales Tax License](#)

[Colorado DR 0100](#)