

# COLORADO BUSINESS REGISTRATION 19

PLEASE PRESS FIRMLY AND PRINT CLEARLY - INSTRUCTIONS FOR THIS FORM ARE IN THE PUBLICATION CR 101

A - GENERAL INFORMATION	THE REVERSE SIDE OF THIS PAGE MUST BE COMPLETED		1. REASON FOR FILING THIS APPLICATION		
◆	If trade name registration with the Department of Revenue is required, the information marked with a diamond will become public record.		<input type="checkbox"/> Original Application <input type="checkbox"/> Change of Ownership		
			Do you have a Dept of Revenue Account Number? <input type="checkbox"/> yes <input type="checkbox"/> no IF YES, Account # _____ Do you want this number assigned to new location? <input type="checkbox"/> yes <input type="checkbox"/> no		
◆	2. INDICATE TYPE OF ORGANIZATION				
	<input type="checkbox"/> Individual <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Company (LLC) <input type="checkbox"/> Limited Liability Partnership (LLP)	<input type="checkbox"/> Limited Liability Limited Partnership (LLLLP) <input type="checkbox"/> Corporation <input type="checkbox"/> 'S' Corporation <input type="checkbox"/> Association	<input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> Joint Venture <input type="checkbox"/> Trust <input type="checkbox"/> Non-profit 501 (C)(3) (Please enclose copy of the IRS letter of exemption.)	<input type="checkbox"/> Other Non-Profit <input type="checkbox"/> Other _____	
SIDE A					
B - ORGANIZATION INFORMATION	1. Taxpayer Name (owner, partners or corporate name) (last, first, middle)				
	2a. Trade Name/Doing Business As (if applicable)			2b. Federal Employer Identification Number (FEIN)	
	3a. Street Address of Principal Place of Business in Colorado		City	State	ZIP
	3b. County		If business is within limits of a city, what city?		Telephone ( )
	4a. In Care Of (c/o)		4b. Mailing Address (if different from above) (include unit #)		
	City	State	ZIP	Telephone ( )	
	5. Bank Name (if available)		Bank Address		Bank Account Number
	6. First Day of Payroll (MO/DAY/YR)		Payroll Records Location (list address)		Payroll Records Telephone ( )
	7. What products and/or services do you provide? (complete section "H")			Do you sell motor vehicle tires? <input type="checkbox"/> Yes <input type="checkbox"/> No Do you rent out items for 30 days or less? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	8a. Owner/Partner/Corp. Officer		Title	Social Security #	Federal Employer Identification Number (FEIN)
8b. Address (residence or P.O. Box, street, city, state, ZIP)				Telephone ( )	
9a. Owner/Partner/Corp. Officer		Title	Social Security #	Federal Employer Identification Number (FEIN)	
9b. Address (residence or P.O. Box, street, city, state, ZIP)				Telephone ( )	
If you acquired the business in whole or in part, complete the following:					
10a. Prior Taxpayer Name		Date of Acquisition		Prior Taxpayer UI Tax Account Number	
10b. Address		City		State    ZIP	
C - SALES TAX	1. <input type="checkbox"/> If Seasonal, mark each business month.		PERIOD COVERED MO/YR <input type="checkbox"/> JAN <input type="checkbox"/> APR <input type="checkbox"/> JULY <input type="checkbox"/> OCT <input type="checkbox"/> FEB <input type="checkbox"/> MAY <input type="checkbox"/> AUG <input type="checkbox"/> NOV <input type="checkbox"/> MAR <input type="checkbox"/> JUN <input type="checkbox"/> SEPT <input type="checkbox"/> DEC		
	2a. FILING FREQUENCY: If sales tax collected is:		2b. First Day of Sales (MO/DAY/YR)		
	<input type="checkbox"/> \$15.00/month or less - Annually <input type="checkbox"/> Under \$300/month - Quarterly <input type="checkbox"/> \$300/month or more - Monthly <input type="checkbox"/> Wholesale only - Annually		REVENUE REGISTRATION ACCOUNT NUMBER		
	3. Indicate which applies to you:		<input type="checkbox"/> Single Event - Period Covered (MO/DAY/YR) _____ <input type="checkbox"/> Event Location _____		
<input type="checkbox"/> Wholesaler <input type="checkbox"/> Charitable <input type="checkbox"/> Retail-Sales <input type="checkbox"/> Multiple Event <input type="checkbox"/> Retailers-Use					
D - WITHHOLDING	1. FILING FREQUENCY: If wage withholding amount is		2. OIL/GAS		
	<input type="checkbox"/> \$1 - \$6,999/year - Quarterly <input type="checkbox"/> \$50,000+/year - Weekly <input type="checkbox"/> \$7,000 - \$49,999/year - Monthly    Must file by Electronic Funds Transfer		<input type="checkbox"/> Withholding		
			Make check payable to Col. Dept. of Revenue		
				E - FEES	
				(0280- Trade Name Registration (999) \$	
				(0020- State Sales Tax Deposit (355) \$	
				(0080- Sales Tax License (999) \$	
				(0100- Wholesale License (999) \$	
				(1000- Wage Withholding (999) \$ <span style="float: right; font-size: 1.5em;">0.00</span>	
				TOTAL \$ <span style="float: right;">▲</span>	
F - SIGNATURE	BOTH WHITE PAGES MUST BE RETURNED.				
	I declare under penalty of perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.				
SIGNATURE of Owner, Partner, or Corporate Officer REQUIRED			Title	Date	
OFFICE USE ONLY					
Account Type	Sic	Org	LC	LD	
QD	SC	IA	Sig <input type="checkbox"/> N	TR-1	
Date		Tech Sig			

(continue on reverse side of this page.)

1. Has the taxpayer paid any individual that is considered contract or subcontract labor?  Yes  No  
 a. If YES, describe occupation(s) \_\_\_\_\_
  2. Does your business activity consist of employee leasing or management of other businesses?  Yes  No  N/A
  3. If the taxpayer is a corporation, are any officers who perform services in Colorado paid wages?  Yes  No  N/A
  4. If the taxpayer is an individual (sole proprietorship), does he/she have any employees other than the individual, his/her spouse, and his/her children under the age of 21?  Yes  No  N/A
  5. If the taxpayer is a partnership or any type of limited liability organization, does it have anyone performing services other than the partners or members of the limited liability organization?  Yes  No  N/A
  6. Has the taxpayer ever paid or expects to pay wages in the state of Colorado?  Yes  No  N/A  
 If the answer is NO do not complete the remainder of section G. **BE SURE TO SIGN IN SECTION "F"**  
 If YES, on what date? \_\_\_\_\_
- \*NOTE: Taxable wages include payments to corporate officers and "dividends" paid in lieu of wages to an officer who performs services for a S corporation.

- 7a. Effective January 1, 1999, the requirement for unemployment insurance coverage for a business employer has changed from the first payroll date to the requirement listed below. The requirements for agricultural, household/domestic, and 501(c)(3) employers have not changed.  
 Check the appropriate box and complete 7b.
- Business Employer.**  
 A commercial, industrial, or professional organization who pays one or more workers a total of \$1,500 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 employees in each of 20 weeks in a calendar year.
- 7b. On what date did or will you meet the above requirement? .....
- |   |    |
|---|----|
| Total gross wages paid in the most recently completed calendar quarter: ..... | \$ |
| How many employees do you currently have? .....                               |    |

1. Check the description that best describes your business activity in Colorado and explain in detail in box 2 below.
 

<input type="checkbox"/> <b>Retail Trade</b> (List what sold and to whom) <input type="checkbox"/> <b>Wholesale Trade</b> (List what sold and to whom) <input type="checkbox"/> <b>Transportation, Communication &amp; Public Utilities</b> (List type) <input type="checkbox"/> <b>Service</b> (Explain in detail) <input type="checkbox"/> <b>Finance, Insurance, Real Estate</b> (Explain in detail) <input type="checkbox"/> <b>Agricultural</b> (List crops, animals, & services provided) <input type="checkbox"/> <b>Manufacturing &amp; Assembly</b> (List products & materials used) <input type="checkbox"/> <b>Mining</b> (List product extracted or service performed) <input type="checkbox"/> <b>Government</b> (What type of agency) <input type="checkbox"/> <b>Household/Domestic</b> <input type="checkbox"/> <b>Other</b> (Give specific information)	<b>Construction—General Contractor</b> Residential      Commercial <input type="checkbox"/> Single <input type="checkbox"/> Industrial/Warehouse <input type="checkbox"/> Multi <input type="checkbox"/> Other than Industrial/Warehouse <input type="checkbox"/> Speculative Builder/For Sale by Contractor <input type="checkbox"/> Subcontractor (List specialty trade below in #2) <b>Heavy Construction</b> <input type="checkbox"/> Highway & Steel Construction <input type="checkbox"/> Bridge, Tunnel & Elevated Highway <input type="checkbox"/> Water, Sewer, Pipeline & Communication <input type="checkbox"/> Other Heavy Construction
--	---

2. List **SPECIFIC** products or services and **EXPLAIN IN DETAIL**. If more than one activity, make **ONE** a **PREDOMINANT** percent. (e.g. 51-49%)

3. **Worksite Information** - Complete the following for each physical location in **COLORADO**. For each additional location, copy Section H and complete. **NOTE:** If the employee works from home, list the resident address.

<b>Worksite Physical Address (COLORADO BUSINESS OR RESIDENCE ADDRESS) (Do NOT list P.O. Box or accountant address)</b>				
Street	City	State	ZIP	County
Average Number of Monthly Employees	Worksite Phone	Worksite Contact Person - Please Print		

<b>LMI OFFICE USE ONLY</b>	CNTY _____	OWN _____	SIC _____	AUX _____
Acct. No. _____	CNTY _____	OWN _____	SIC _____	AUX _____

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Account Type _____		Sic _____		Org _____																					
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Sig <input type="checkbox"/> N		TR-1 _____		Tech Sig _____																					

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1. Has the taxpayer paid any individual that is considered contract or subcontract labor?  Yes  No  
 a. If YES, describe occupation(s) \_\_\_\_\_
  2. Does your business activity consist of employee leasing or management of other businesses?  Yes  No  N/A
  3. If the taxpayer is a corporation, are any officers who perform services in Colorado paid wages?  Yes  No  N/A
  4. If the taxpayer is an individual (sole proprietorship), does he/she have any employees other than the individual, his/her spouse, and his/her children under the age of 21?  Yes  No  N/A
  5. If the taxpayer is a partnership or any type of limited liability organization, does it have anyone performing services other than the partners or members of the limited liability organization?  Yes  No  N/A
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 If the answer is NO do not complete the remainder of section G. **BE SURE TO SIGN IN SECTION "F"**  
 If YES, on what date? \_\_\_\_\_
- \*NOTE: Taxable wages include payments to corporate officers and "dividends" paid in lieu of wages to an officer who performs services for a S corporation.

- 7a. Effective January 1, 1999, the requirement for unemployment insurance coverage for a business employer has changed from the first payroll date to the requirement listed below. The requirements for agricultural, household/domestic, and 501(c)(3) employers have not changed.  
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  - 501(c)(3) Nonprofit Organization.**  
 A 501(c)(3) nonprofit organization who has four or more employees in each of 20 weeks in a calendar year.
- 7b. On what date did or will you meet the above requirement? .....
- |   |    |
|---|----|
| Total gross wages paid in the most recently completed calendar quarter: ..... | \$ |
| How many employees do you currently have? .....                               |    |

1. Check the description that best describes your business activity in Colorado and explain in detail in box 2 below.
 

<input type="checkbox"/> <b>Retail Trade</b> (List what sold and to whom) <input type="checkbox"/> <b>Wholesale Trade</b> (List what sold and to whom) <input type="checkbox"/> <b>Transportation, Communication &amp; Public Utilities</b> (List type) <input type="checkbox"/> <b>Service</b> (Explain in detail) <input type="checkbox"/> <b>Finance, Insurance, Real Estate</b> (Explain in detail) <input type="checkbox"/> <b>Agricultural</b> (List crops, animals, & services provided) <input type="checkbox"/> <b>Manufacturing &amp; Assembly</b> (List products & materials used) <input type="checkbox"/> <b>Mining</b> (List product extracted or service performed) <input type="checkbox"/> <b>Government</b> (What type of agency) <input type="checkbox"/> <b>Household/Domestic</b> <input type="checkbox"/> <b>Other</b> (Give specific information)	<b>Construction—General Contractor</b> Residential      Commercial <input type="checkbox"/> Single <input type="checkbox"/> Industrial/Warehouse <input type="checkbox"/> Multi <input type="checkbox"/> Other than Industrial/Warehouse <input type="checkbox"/> Speculative Builder/For Sale by Contractor <input type="checkbox"/> Subcontractor (List specialty trade below in #2) <b>Heavy Construction</b> <input type="checkbox"/> Highway & Steel Construction <input type="checkbox"/> Bridge, Tunnel & Elevated Highway <input type="checkbox"/> Water, Sewer, Pipeline & Communication <input type="checkbox"/> Other Heavy Construction
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2. List **SPECIFIC** products or services and **EXPLAIN IN DETAIL**. If more than one activity, make **ONE** a **PREDOMINANT** percent. (e.g. 51-49%)

3. **Worksite Information** - Complete the following for each physical location in **COLORADO**. For each additional location, copy Section H and complete. **NOTE:** If the employee works from home, list the resident address.

<b>Worksite Physical Address (COLORADO BUSINESS OR RESIDENCE ADDRESS) (Do NOT list P.O. Box or accountant address)</b>				
Street	City	State	ZIP	County
Average Number of Monthly Employees	Worksite Phone	Worksite Contact Person - Please Print		

<b>LMI OFFICE USE ONLY</b>	CNTY _____	OWN _____	SIC _____	AUX _____
Acct. No. _____	CNTY _____	OWN _____	SIC _____	AUX _____

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DO NOT WRITE IN THIS SPACE					
SIDE A					
B - ORGANIZATION INFORMATION	1. Taxpayer Name (owner, partners or corporate name) (last, first, middle)				
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	8a. Owner/Partner/Corp. Officer		Title	Social Security #	Federal Employer Identification Number (FEIN)
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<b>If you acquired the business in whole or in part, complete the following:</b>					
10a. Prior Taxpayer Name			Date of Acquisition	Prior Taxpayer UI Tax Account Number	
10b. Address			City	State    ZIP	
C - SALES TAX	1. <input type="checkbox"/> If Seasonal, mark each business month.		<b>PERIOD COVERED</b> MO/YR		
	<input type="checkbox"/> JAN <input type="checkbox"/> APR <input type="checkbox"/> JULY <input type="checkbox"/> OCT <input type="checkbox"/> FEB <input type="checkbox"/> MAY <input type="checkbox"/> AUG <input type="checkbox"/> NOV <input type="checkbox"/> MAR <input type="checkbox"/> JUN <input type="checkbox"/> SEPT <input type="checkbox"/> DEC		E - FEES		
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F - SIGNATURE	BOTH WHITE PAGES MUST BE RETURNED.				
	I declare under penalty of perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.				
SIGNATURE of Owner, Partner, or Corporate Officer REQUIRED			Title	Date	
OFFICE USE ONLY					
Account Type	Sic	Org	LC	LD	
QD	SC	IA	Sig <input type="checkbox"/> N	TR-1	
Date		Tech Sig			

(continue on reverse side of this page.)

1. Has the taxpayer paid any individual that is considered contract or subcontract labor?  Yes  No  
 a. If YES, describe occupation(s) \_\_\_\_\_
  2. Does your business activity consist of employee leasing or management of other businesses?  Yes  No  N/A
  3. If the taxpayer is a corporation, are any officers who perform services in Colorado paid wages?  Yes  No  N/A
  4. If the taxpayer is an individual (sole proprietorship), does he/she have any employees other than the individual, his/her spouse, and his/her children under the age of 21?  Yes  No  N/A
  5. If the taxpayer is a partnership or any type of limited liability organization, does it have anyone performing services other than the partners or members of the limited liability organization?  Yes  No  N/A
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 If the answer is NO do not complete the remainder of section G. **BE SURE TO SIGN IN SECTION "F"**  
 If YES, on what date? \_\_\_\_\_
- \*NOTE: Taxable wages include payments to corporate officers and "dividends" paid in lieu of wages to an officer who performs services for a S corporation.

- 7a. Effective January 1, 1999, the requirement for unemployment insurance coverage for a business employer has changed from the first payroll date to the requirement listed below. The requirements for agricultural, household/domestic, and 501(c)(3) employers have not changed.  
 Check the appropriate box and complete 7b.
- Business Employer.**  
 A commercial, industrial, or professional organization who pays one or more workers a total of \$1,500 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 employees in each of 20 weeks in a calendar year.
- 7b. On what date did or will you meet the above requirement? .....
- |   |    |
|---|----|
| Total gross wages paid in the most recently completed calendar quarter: ..... | \$ |
| How many employees do you currently have? .....                               |    |

1. Check the description that best describes your business activity in Colorado and explain in detail in box 2 below.
 

<input type="checkbox"/> <b>Retail Trade</b> (List what sold and to whom) <input type="checkbox"/> <b>Wholesale Trade</b> (List what sold and to whom) <input type="checkbox"/> <b>Transportation, Communication &amp; Public Utilities</b> (List type) <input type="checkbox"/> <b>Service</b> (Explain in detail) <input type="checkbox"/> <b>Finance, Insurance, Real Estate</b> (Explain in detail) <input type="checkbox"/> <b>Agricultural</b> (List crops, animals, & services provided) <input type="checkbox"/> <b>Manufacturing &amp; Assembly</b> (List products & materials used) <input type="checkbox"/> <b>Mining</b> (List product extracted or service performed) <input type="checkbox"/> <b>Government</b> (What type of agency) <input type="checkbox"/> <b>Household/Domestic</b> <input type="checkbox"/> <b>Other</b> (Give specific information)	<b>Construction—General Contractor</b> Residential      Commercial <input type="checkbox"/> Single <input type="checkbox"/> Industrial/Warehouse <input type="checkbox"/> Multi <input type="checkbox"/> Other than Industrial/Warehouse <input type="checkbox"/> Speculative Builder/For Sale by Contractor <input type="checkbox"/> Subcontractor (List specialty trade below in #2) <b>Heavy Construction</b> <input type="checkbox"/> Highway & Steel Construction <input type="checkbox"/> Bridge, Tunnel & Elevated Highway <input type="checkbox"/> Water, Sewer, Pipeline & Communication <input type="checkbox"/> Other Heavy Construction
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2. List **SPECIFIC** products or services and **EXPLAIN IN DETAIL**. If more than one activity, make **ONE** a **PREDOMINANT** percent. (e.g. 51-49%)

3. **Worksite Information** - Complete the following for each physical location in **COLORADO**. For each additional location, copy Section H and complete. **NOTE:** If the employee works from home, list the resident address.

Worksite Physical Address ( <b>COLORADO BUSINESS OR RESIDENCE ADDRESS</b> ) (Do <b>NOT</b> list P.O. Box or accountant address)				
Street	City	State	ZIP	County
Average Number of Monthly Employees	Worksite Phone	Worksite Contact Person - Please Print		

<b>LMI OFFICE USE ONLY</b>	CNTY _____	OWN _____	SIC _____	AUX _____
Acct. No. _____	CNTY _____	OWN _____	SIC _____	AUX _____

**RETURN BOTH WHITE COPIES OF THE FORM TO COLORADO DEPARTMENT OF REVENUE.  
DID YOU COMPLETE SIDE B OF COPY 1?**

**FEE SCHEDULE**

- **Trade name registration** for all types of business except corporations, all types of limited partnerships and limited liability companies. .... \$10.00
- **Wholesale, retail and multiple event license**  
 If first day of sales is:
  - January to June even-numbered years 2000, 2002, 2004 ..... \$16.00
  - July to December even-numbered years 2000, 2002, 2004 ..... \$12.00
  - January to June odd-numbered years 2001, 2003, 2005 ..... \$8.00
  - July to December odd-numbered years 2001, 2003, 2005 ..... \$4.00
- **Charitable license** ..... \$8.00
- **Single event license** ..... \$8.00
- **A deposit** is required on a retail sales tax license only. .... \$50.00

**Fee Notes**

- The deposit will be refunded automatically after a business has collected and paid \$50 in **STATE SALES TAXES**. **DO NOT** deduct the deposit on your sales tax return. The deposit is only required on a business first location.
- There is no charge for a multiple or single event license IF a business has a current wholesale or retail sales tax license.
- All licenses except the single event license are valid through December 31 of each odd-numbered year.

If you have questions regarding "Side 1" call the Department of Revenue, (303) 232-2416. If you have questions regarding "Side 2", call the Department of Labor & Employment Metro Denver (303) 603-8231, outside metro Denver 1-(800) 480-TAXX (8299).

**INSTRUCTIONS:**

**Mail White Copies To:**

COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261-0013

**For Walk In Service:**

COLORADO DEPARTMENT OF REVENUE  
1625 Broadway, Suite 805  
Denver CO 80261

COLORADO SPRINGS SERVICE CENTER  
3650 Austin Bluffs Parkway, Suite 188  
Colorado Springs CO 80918

FORT COLLINS REGIONAL SERVICE CENTER  
300 E. Foothills Parkway  
Fort Collins CO 80525

GRAND JUNCTION SERVICE CENTER  
222 S. Sixth Street, Room 208  
Grand Junction CO 81501

PUEBLO SERVICE CENTER  
310 E. Abriendo Ave, Suite A4  
Pueblo CO 81004-4226

**UNEMPLOYMENT INSURANCE**

Any unemployment insurance tax payments should be made on a separate check, payable to Colorado State Treasurer.

If you have any questions regarding unemployment insurance, please contact:  
 Unemployment Insurance Tax  
 Colorado Department of Labor and Employment  
 Division of Employment and Training  
 P.O. Box 8789  
 Denver, Colorado 80201-8789  
 Metro Denver (303) 603-8231 Outside Metro Denver 1-(800) 480-TAXX (8299)

**LABOR MARKET INFORMATION**

If you have any questions regarding Labor Market Information, please contact:  
 Colorado Department of Labor and Employment  
 Labor Market Information  
 1515 Arapahoe St., Tower 2, Suite 300  
 Denver, Colorado 80202  
 (303) 620-4939

# INSTRUCTIONS FOR THE COLORADO BUSINESS REGISTRATION • FORM CR 100

This form 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(s) you need.

- 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, F, 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 two 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 (LLLP).
  - 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 three 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) 232-2414.
- **RTD/CD/BD.** The Regional Transportation District tax, the Scientific and Cultural Facilities District tax, and the Metropolitan Baseball 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.** Certain counties impose an additional tax on the rental of overnight accommodations. For information about these counties, see “Colorado Sales/ Use Tax Rates (DRP 1002).
- **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) 575-8700.**

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

Department of Revenue (DOR),  
(303) 232-2416

Department of Labor and Employment (DOLE),  
(303) 603-8231, or 1-800-480-TAXX (8299)

Colorado Business Assistance Center  
(303) 592-5920 or 1-800-333-7798

## 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. 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).

## 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.

**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.

**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 publication 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 publication sales 73, "Waste Tire Recycling Fee." To order, call the DOR Forms Hotline at (303) 232-2414.

**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 \$15.00 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.
- 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/ BD must also be collected, if applicable.

- **Retailer's Use.** The Colorado use tax of three percent should be collected by vendors who have **no business location** in the state but sell products in Colorado. RTD/ CD/ BD 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.
- **Multiple Event.** This license is required if you engage in retail sales at more than one special event during a 2-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 \$10. The registration must be renewed each year at a fee of \$6. No renewal fee is owed if you have active tax liabilities on your account, such as sales tax or wage withholding. The \$10 registration fee is only required on a business's first location if each location uses the same account number and the 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 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 2-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 100 form.

**Wholesale License** is \$16 for a 2 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 (if any). There is no fee for a business with a regular sales tax license.

**Multiple Events License** fee is \$16 for a 2-year period. See rate chart on back of the CR 100 form yellow copy. The license is for businesses engaging in more than one special event in any 2-year period. There is no fee for businesses with a regular sales tax license.

**Wage Withholding Tax** carries 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)

**Line 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.

**Line 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 which act on behalf of another business by providing management services and staff for the client.

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

**Line 4.** Check NO if no one else will provide services other than the taxpayer, 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 that is a corporation or partnership unless the partners are husband and wife.

**Line 5.** Check NO if no one else performs services for the business other than:

- The partners in a general partnership. Wages paid to children 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).

**Line 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 on which the first payroll will be paid.

- If the taxpayer had a previous UI tax account which 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 which 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 future. Be sure to sign the front of this form in section F. You do not need to complete the remainder of the form.

**Line 7a.** Effective January 1, 1999, the requirement for unemployment insurance coverage for a business employer has changed from the first payroll date to the requirement listed below. The requirements for agricultural, household/ domestic, and 501 (c)(3) employers have not changed.

Payments of unemployment insurance tax are required for taxpayers who:

- Are a commercial, industrial, or professional organization and pay one or more workers a total of \$1500 gross wages in a calendar quarter (Jan-Mar, April-June, Oct-Dec) or employ one or more workers in each of any 20 different calendar weeks in a calendar year.
- Have **household/domestic** employees and pay one or more workers a total of \$1,000 gross wages in a calendar quarter.
- Are **501(c)(3)** nonprofit organizations who employ four or more persons for a portion of a day in each of 20 different weeks in a calendar year. If you do not attach a copy of your 501(c)(3) letter of exemption from the federal Internal Revenue Service (IRS), you will be classified as a regular employer.

**NOTE:** Employers who become liable to pay unemployment insurance tax under the above qualifications in any given year become liable starting with the first payroll in that year.

## SECTION H

### Box 1. Description of Employment Activity in Colorado.

**Retail Trade.** Specify separately the different types of goods sold, whether goods are new or used, and type of customers (e.g., individuals or businesses).

**Wholesale Trade.** Specify separately the different types of goods sold, type of customers (e.g., individuals or businesses). If a manufacturer's representative, list type of products sold.

### Transportation, Communication and Public Utilities.

- If engaged in transportation or warehousing activities, specify transportation mode (e.g., scheduled airline, air or land courier, trucking, pipeline, water) and area of service (e.g., local or long distance). If warehousing, describe type. If these are transportation services, describe type (e.g., shipping agent, travel agency).
- If engaged in communications activities, specify each type of service (e.g., local, long distance, or data telephone communications; TV or radio broadcasting, cable TV, leasing of long distance telephone lines, cellular telephone services, etc.).

- 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).

**Service.** Specify separately principal types of services your business performs. Also, describe the distinctive features of these services (e.g., whether open to the public or membership only; or, if services are provided principally to individuals, groups, or businesses).

**Finance, Insurance, Real Estate.** Specify type of financial institution and Charter (State, National or Federal); insurance sold and whether underwriter or agent; or real estate activities. For operators of residential buildings, specify number of housing units and whether you own the property or operate it for others.

**Agricultural.** Specify separately each type of crop grown, crop services, horticultural specialty, livestock or fish raised, forestry work, etc. For crops, also specify where grown (e.g., field, greenhouse, etc.). For livestock, specify purposes for which raised (e.g., meat, dairy, egg production, etc.). Describe any related services performed.

**Manufacturing and Assembly.** Specify separately the products produced, type of plant, and principal processes used. Also list the principal material 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).

**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.

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

**Household/Domestic.** If you are a private household employing domestic help, check the box to the left and go to Box 3 below.

**Other.** 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.

**Construction.** Specify types of structures or projects (e.g., single family houses, 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, carpentry, dry wall, etc.).

**Box 2.** This information is used to assign a Standard Industry Classification (SIC) to your unemployment insurance account. The UI rate is based on the SIC.

**Box 3. Worksite Information.** If there is no physical business 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.