

Questions from Simplify CO Sales & Use Tax Coalition SUTS Demo with DOR on Jan. 6th, 2021.

- I have received letters from the cities of Boulder and Windsor (and perhaps others) regarding filing on their specific systems, without mention of the state-wide single portal. When will these municipalities be actively promoting the state-wide portal?
 - The best way to see the participating jurisdictions is to review the list on the main page of the SUTS system. Boulder has not yet signed up for SUTS and Windsor has not yet gone live with the system but plan to do so soon. Windsor has already signed up for SUTS but has chosen to complete a system conversion before activating their city in SUTS.
 - <https://colorado.munirevs.com/show-page/?page=26>
- What is the website address?
 - The SUTS web address is <https://colorado.munirevs.com/>
 - <https://tax.colorado.gov/SUTS-info>
 - <https://colorado.ttr.services/>
- Does it work with Infor SXe software for distribution as an authorized 3rd party vendor. I notice there are no boundary lines for city / county / special districts. Is that by design?
 - By design. Excluding boundary lines on screen creates less confusion for users. Users can see applicable jurisdiction(s) in the rate breakdown. If a user has specific boundary questions they can send a question to CDOR through the system
- We work with new builds or road construction how do you pull up that tax rate?
 - If a new construction is not yet available by address in the lookup, the system allows a lat/long entry and also allows a selection directly on the map
 - If an address is entered that the system does not recognize, it defaults to street (if it doesn't recognize the street number) or to city center (if it doesn't recognize the address but the entry had a city listed). There are a few other algorithms used by the address translation service that attempts to find the most likely pinpoint on the map
 - CDOR & TTR have discussed plans for a training campaign directed to cities and counties to encourage them to update mapping services with new construction addresses
- Do users need a login to access the map or tax rates?
 - No login required. Just go to <https://colorado.ttr.services/>
- Will the history of taxability and boundary changes be available to taxpayers?
 - The lookup adjusts everything according to the date entered by the user - tax rate, taxability and boundary - currently as far back as soft launch (May 2020). There is not a separate view history otherwise. Cities have access through the Administrative Portal to see changes
- What about bulk filing with Excel files?
 - Bulk filing is available via Excel and XML formats. Once registered, the system includes tutorial instructions and videos for both filing formats.
- Why was the vendors fee decreased especially since we have 10 times more jurisdictions to collect and submit
 - House Bill 19-1245, which was enacted by the General Assembly in 2019, increased the state vendor fee rate from 3.33% to 4.0%. It also capped the vendor fee at \$1,000 per taxpayer per filing period. As a result of the rate increase, most taxpayers are actually retaining a higher fee. In addition to the

state vendor fee, most local governments also allow for the retention of a vendor fee.

- What is a home rule city?
 - A home-rule city is a city (or a city & county) that has adopted a home-rule charter under Article XX of the Colorado Constitution. Home rule gives cities additional control over issues of local concern. In the tax context, the term usually refers to cities that directly collect their own taxes under tax codes separate from state statutes. Although the Colorado Department of Revenue administers tax collections for a few home-rule cities, these jurisdictions are usually called “state-administered local jurisdictions,” along with other cities, counties, and special districts that impose taxes pursuant to state statutes.

What do you do if one of your home rule cities isn't there?

- You will need to file with that Home Rule city individually. Once they have joined SUTS you can use the SUTS Portal.
- Any word if Denver will be joining this website?
 - The city of Denver signed on SUTS and was on boarded in the month of November 2020.
- where do you add bad debt deducts
 - They are on the second line of the form in SUTS. You can add these within the filing form itself vs. in the upload process.
- Does a business still need to apply for sales tax licenses in each City?
 - All local jurisdictions retain their authority to require local licensing. Please contact the local jurisdiction to inquire if they are requiring licensure by remote sellers only delivering into their jurisdiction.
- When does this system start? Also, we now file monthly rather than quarterly? Is that correct?
 - The system is available now at <https://colorado.munirevs.com>
 - You would still file on the same frequency as you currently are set up for with CDOR.
- does the file have a max size
 - The Excel file does not have a maximum size - it can handle all jurisdictions both state & local. The XMI file maximum size is 50 MB.
- What if a business has different frequency filing for various cities?
 - Participating home rule jurisdictions agree to utilize the frequency of CDOR for the SUTS system filings.
- I file using MUNIREvs with Vail, would my Sign on be the same, or do I create a new Sign on?
 - You will create a new login with the SUTS system and can then file with any participating jurisdiction, such as Vail with that SUTS login.
- So, this completely changes the process I've been using through the Sec Of State website???? And, I've always filed quarterly, am I still the same???? I'm a sole proprietor with a single location and only 5 jurisdictions now, do I upload a spreadsheet now?
 - Filing with the SUTS system is an option for businesses, if it makes sense for your business. You can choose to use the system for any combination you'd like: your state filings, your home rule jurisdiction filings, or both. If you would like,

you can continue to file your state filings through the CDOR Revenue Online system.

- To see how Excel filing works in SUTS, you can register for the system and use the tutorials in the Business Center, or reach out to CDOR for support.
- What can we do to help encourage other towns to join this program?
 - The success of SUTS will continue to grow as more Home Rule Cities come on board. Please continue to send all taxpayers and Home Rules to <https://colorado.munirevs.com/>
- Can you file now for any participating cities or should we wait until April 1
 - The system is available now at <https://colorado.munirevs.com>.
- How do I find out if I am registered with SUTS?
 - Go to <https://colorado.munirevs.com> and click the Go button under “New Users.” Enter your email address. If you are already registered, you will receive this message and can use the link to reset your password: **“The email address you provided currently has an account. Please fill out the Forgot Password form if you are unsure of your password.”**
- Thanks - regarding the GIS boundaries, is the GIS data available to the public for download?
 - The GIS boundaries are not publicly available but are available through TTR.
- Pueblo West approved a sales tax beginning January 1. Are they included in the system?
 - Pueblo West is a type of special district known as a metropolitan district. Special district taxes are collected and administered by the Department. Pueblo West, and other special districts, may be filed through SUTS or through the Department’s Revenue Online system. Refer to [Department publication DR 1002](#) for a complete list of special district taxes administered by the Department.
- Will there be another overview presentation closer to the opening of the system?
 - The State of Colorado will be doing more presentations in the future. You can also reference our website <https://colorado.munirevs.com/>
- If you have a website with shopping cart can you link to this system to pull up the correct rate when the customer checks out on your website?
 - Yes, API connections are available to link this system to a shopping cart
- What's the website again for SUTS?
 - The website for SUTS is <https://colorado.munirevs.com/>
- Where can we find the list of home rules that are signed up?
 - You can find the list of participating home rules on <https://colorado.munirevs.com/show-page/?page=26>
- I am a small business that does less than \$100K in gross sales. So I understand that I will have to start using SUTS by July 1 and require that I track over 750 different combinations of taxing districts. Will you provide a QuickBooks import file we can use to populate with the various taxing districts and rates?
 - "CDOR is currently working on file upload of the rates for Quickbooks".
- If I register today on SUTS, can I file last quarter taxes?
 - Yes.
- Are you still charging a fee for using a credit card to pay taxes? Denver does not charge a CC fee, so will that still be the case?
 - The SUTS system does charge a payment processing fee for e-check and credit cards, similar to the CDOR Revenue Online system.

- Can TTR make a font change or other distinction to highlight when the city name returned is different from the city name entered?
 - This is an interesting idea - we will look into this.
- I didn't see anything for the cannabis industry. Are tax rates loaded for each jurisdiction and can we now link between sales tax and the MJ tax returns?
 - Marijuana is not part of SUTS but is being considered as a future upgrade.
- Will there be a date/timeline where cities are required to join and be part of SUTS?
 - Home Rules who join SUTS will be participating voluntarily.
- WILL THE SYSTEM BE USED TOGETHER WITH THE EXISTING SYSTEM IF BUSINESS IS OPERATED IN A HOME RULE CITY THAT IS NOT PART OF SUS?
 - You can file using SUTS for home rules who have joined. If your Home Rule city has not joined SUTS you will need to file individually with that Home Rule Jurisdiction. Please check the SUTS portal for Home Rules on board <https://colorado.munirevs.com/show-page/?page=26>
- How are credits handled when there aren't enough taxable sales for a particular branch id for a reporting period.
 - Credits, amendments and other special filing circumstances are still filed directly with CDOR or the home rule city.
- Does the TTR include all city, municipality and county taxes across the state, even if they are not registered with SUTS?
 - Yes. All State, County, City and local jurisdiction sales taxes are included
- What other companies, like ours, use Sage 50 for their accounting system that allow the creation of an Excel file to upload into your SUTS? Thanks for the demo on how to report BUT how do you format the data to import into your system??
 - Once you register with the system, you can download the Excel and XML filing schemas and also utilize the tutorials within the Business Center to format your import file.
- Can you answer the question regarding for those home rule cities that are on board, do we still need to apply for city sales tax licenses?
 - All local jurisdictions retain their authority to require local licensing. Please contact the local jurisdiction to inquire if they are requiring licensure by remote sellers only delivering into their jurisdiction.
- Does the excel spreadsheet come from your system? Apologies if I missed this point as I signed on a little late.
 - The csv file or xcel spreadsheet comes from the SUTS Portal under "Bulk Filers" <https://colorado.munirevs.com/>
- Can you go back to a prior date to get the rate from a previous period?
 - Yes - currently the earliest date is the start of the soft launch - May 2020. In the future that will likely be extended further backwards in time
- Can we see the spreadsheet that was uploaded? Where does that data come from?
 - In the Business Center in SUTS, you can download your own custom Excel spreadsheet format that includes all of your business' account numbers to create your upload template. There are also tutorial videos and instructions on how to create your upload file.
- Does the SUTS system break out the DOR vendor fees by jurisdiction/return? I believe filing through Revenue Online lumps the vendor fee, but that makes accounting for the fee allocation difficult after the fee limit is applied.
 - Yes, SUTS breaks out the DOR vendor fees by jurisdiction / return.

- Can you please email me an example of the spreadsheet to upload too. Email to ksonnier@hsjtax.com
- So is there a list that is easy to get to that shows what home rule cities are participating
 - Yes, you can see this list at <https://colorado.munirevs.com> and click on the "Participating Jurisdictions" button. You can also always find this list in your Business Center under the FAQ and Guides Information link.
- Some home rule cities do not require sales tax collection and licenses for shipments into their city when using 3rd party carriers. Will that not be the case with this new system (for home rule cities that have joined SUTS)?
 - SUTS may be used to determine the jurisdiction to which taxes are owed (and applicable rates) and to file returns for participating jurisdictions. A home-rule city's decision to accept returns in SUTS does not change its ordinances and rules regarding taxation. However, some home-rule cities may decide to change their local tax codes concurrently with their joining SUTS. Home-rule cities should be consulted directly with questions about their rules regarding deliveries into the city.
- Also, all Colorado businesses be required to use SUTS for filing their Sales tax returns at some point in the future?
 - Filing with the SUTS system is an option for businesses. If it makes sense for your business, you can choose to use the system for any combination you'd like: your state filings, your home rule jurisdiction filings, or both.
- I have a question Regarding Drizly (liquor store delivery service) up until this month they have sent over a spreadsheet with the addresses, and product total; and tax total each month. I then use that report to generate sales tax by jurisdiction and local muni to produce the sales tax report for each city as well as the numbers for each non-physical location on the state report. Drizly now says that because of privacy laws they can only give us the zip code and city.... For zip codes with multiple jurisdictions this would not work ...am I correct or how do I handle this?
 - Correct - addresses or lat/long pinpoints are needed to properly assign tax jurisdiction in most cases. If further assistance with this particular vendor is needed, this may need to be addressed offline

We are beginning to use the sales tax lookup. Is a motor vehicle considered General Merchandise?

- Motor vehicles are not considered general merchandise. Please see further answer below.

Normally when a motor vehicle is purchased from another city/county other than the city/county that the buyer lives requires use tax to be collected. I'm not seeing an option to pull the sales or use tax rate for motor vehicles under 10,000 pounds. I only see these options below for motor vehicles.

- Motor vehicles are not considered general merchandise and can vary greatly from general merchandise sales tax rates. Motor vehicle retail and lease rates are not supported through the Colorado lookup as there is another layer of complexity as mentioned above. Venders such as TTR can assist with Colorado motor vehicle retail and lease taxes.