



## Sales Tax License Information for 2009

Sales tax in Boulder County : **4.75%**.

(if your studio is in the county, but not in Boulder, you only charge county, RTD and state tax)

Sales tax in city of Boulder: **8.16%**.

(if your studio is in the City you are required to charge city tax (3.14%) plus county, RTD and state tax)

As Open Studios has grown, the City, County and State are paying more attention to sales tax collection. You must have the proper licenses to participate. If you do not currently have the licenses, the following should help you find and complete the necessary forms. Don't forget that these licenses allow you to purchase materials tax-free if they are included in your finished work and taxes are paid when that piece is sold.

### All artists

- Complete sections A,B,C,E, and H of the State of Colorado [Form CR 0100](#) and refer to the fee schedule on page 3.
- Mail Form CR 100 with a check for the appropriate amount to *Colorado Department of Revenue*, Denver, CO 80261-0013. The State will send you the necessary paperwork to pay taxes.
- If you have questions about this form call the State Dept. of Revenue, (303) 205-8211 x6862 or consult your tax accountant.

**Artists with a studio in the City of Boulder**, do the above plus:

- Complete the [Application for Sales/Use Tax](#) Form.
- The [Home Occupation Form](#) was added by the City to recognize the special allowances given to Open Studios artists. Read it to see if it applies to you.
- Mail your form(s) to: City of Boulder, Department of Finance, Revenue Division, P.O. Box 791, Boulder, CO 80302 with a check for \$25. Unlike the State, this is a one-time fee.
- The City will send you the necessary paperwork to pay taxes.
- If you have questions on these forms call the City Finance Dept. at (303) 441-3051 or consult your tax accountant.

Thanks for your efforts!  
MJ McCoy  
Event Manager