## COLORADO DEPARTMENT OF REVENUE STATEMENT OF BASIS AND PURPOSE

## SALES TAX FILING SCHEDULES 39-26-109

## **Basis**

The statutory basis for this rule is §§ 39-21-112(1), 39-26-105 and 109, C.R.S.

## **Purpose**

The purpose of the amendment to this rule is to clarify requirements regarding sales tax filing schedules including standard filing schedules, alternate filing schedules, conditions under which changes can be made to filing schedules, and due dates for sales tax returns.