

**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.