

Annual Transmittal of State 1099 Forms

Instructions

The DR 1106 Annual Transmittal of State 1099s should be filed in February for withholding taxes reported on Federal form 1099.

If you are filing an amended return you are required to mark the amended return box. A separate amended return must be filed for each period. The amended return must show all tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

Any 1099 statements you distribute that contain Colorado state withholding must be sent to the department. Attach this form to the total withholding statements (1099s) that were furnished to each payee.

- If you use the electronic method for filing your 1099s (Revenue Online, www.Colorado.gov/RevenueOnline), submit this form only if an amount appears on 3A or 3B. Mail to the address shown below.
- If you file paper 1099 statements, you must always attach this form before submitting documents.

For additional information, see publication FYI Income 2.

Due Date - This form must be postmarked on or before:

- ACTIVE (OPEN) ACCOUNTS...the last day in February following the end of the year in which withholdings were made.
- INACTIVE (CLOSED) ACCOUNTS...within thirty (30) days of the business closure.

Should either due date fall on a weekend or holiday, it will be extended to the next business day.

Completing the Transmittal Form

- Line 1** Enter the total amount of state tax withheld from all Colorado payees per 1099s.
- Line 2** Enter the total Colorado withholding payments remitted during the year. **Do not include penalty and/or interest** already paid previously.
- Line 3** If amount on lines 1 and 2 are the same, enter a zero on line 6.
- Line 3A Additional Tax**—If line 1 is greater than line 2, complete lines 3A, 4, 5, and 6.

Line 3B Tax Refund—If line 2 is greater than line 1, complete line 3B. **Do not enter amount on line 6.** A tax refund will be issued automatically upon processing if form is filed timely, a review is not required, and there are no outstanding delinquencies on the account.

Line 4 Penalty—Enter 5% (.05) of tax due or \$5, whichever amount is greater, for any payment made after the due date, add 1/2% (.005) additional penalty for each additional month you are late up to a maximum of 12% of the tax due. The minimum late filing penalty is \$5.

Note: If the return is not timely filed and paid, penalty and interest will automatically be calculated.

Line 5 Interest—Enter the interest computed on the balance of the tax due if you are filing this return after the due date. Interest is due at the current statutory rate of .25% (.0025) for each month payment is received after the due date.

Line 6 Additional Balance Paid—If line 1 is greater than line 2, add lines 3A, 4 and 5. If lines 1 and 2 are equal, enter 0 (zero).

Mail to and make checks payable to:

Colorado Department of Revenue
 Denver CO 80261-0009

Retain for Your Records.	Filing Period	
1. Total Colorado income tax withheld per 1099s.		00
2. Total Colorado income tax withheld and paid during year.		00
3. A. Balance Due or B. Overpayment		00
4. Penalty (see instructions)		00
5. Interest (see instructions)		00
6. Additional Balance Paid	\$	.00



DETACH FORM
ON THIS LINE

Photocopy for your records.

Cut here and send only the coupon below. Help us save time and your tax dollars.

DR 1106 (12/06/12) Web
COLORADO DEPARTMENT OF REVENUE
www.TaxColorado.com

Colorado Department of Revenue Annual Transmittal of State 1099 Forms

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Account Number	Period	Due Date	Number of 1099s Attached	1020-130
Social Security Number 1	Social Security Number 2	FEIN	1. Total Colorado income tax withheld per 1099s.	00
Signed under penalty of perjury in the second degree. Signature _____ Date _____ Phone (____) _____			2. Total Colorado income tax withheld and paid during year. (890)	00
			3. A. Balance Due If line 1 is more than line 2, enter the difference and (see instructions). (100)	00
Mark here if this is an Amended Return ☐ ☐			B. Overpayment If line 2 is more than line 1, enter the difference and (see instructions). (415)	00
			4. Penalty (see instructions) (200)	00
Mail reconciliation with 1099 forms and any payment due on line 6 to: Colorado Department of Revenue, Denver, Colorado 80261-0009 The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically. (Do not write in space below)			5. Interest (see instructions) (300)	00
			6. Additional Balance Paid add lines 3A, 4 and 5 (355) \$	.00