

# CONSUMER USE TAX RETURN AND INSTRUCTIONS

You can file this return online at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)  
 You may file the return and pay online. Revenue Online will do all the calculations for you and remind you what the taxes and rates are for your location.

**USE TAX IS DUE IF:**

- You purchased items without paying sales tax in Colorado or out of Colorado.
- Your items purchased were used, stored, or consumed in Colorado.

**STATE** use tax must be paid for all purchases that meet the use tax requirement in Colorado.

**Note:** The Denver Metropolitan Football Stadium District (FD) tax ended on December 31, 2011. Businesses should not collect this tax of 0.1% (.001) after December 31, 2011. Consumer use tax should be remitted for football district tax on purchases made prior to December 31, 2001. For periods after January 1, 2012, the football district tax is not due.

**RTD/CD** use tax must also be paid if the items purchased are used, stored or consumed within these districts.

- RTD .010 (Regional Transportation District) and CD .001 (Scientific and Cultural District).
- Refer to DR 1002, "Colorado Sales/Use Rates" for district boundaries.

**LINE 2a**

If you paid state sales tax but not RTD/CD on certain purchases (or vice versa), enter the amount of the purchases on this line in the proper column.

**TAX CREDIT LINE 4**

With proof of payment, you may take credit for the amount of any legally assessed **state** sales tax paid to another state. Any credit taken is limited to the amount of Colorado **state** use tax due on the transaction. The credit should be first applied to the state tax and any unused credit should be prorated among the remaining use taxes.

**ROUNDING**

All entries on this use tax return must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books and records must reflect actual tax amounts and only the totals appearing on the tax return are rounded.

**MAIL TO: Colorado Department of Revenue, Denver, CO 80261-0013**

**Make checks or Money Orders Payable to: Colorado Department of Revenue, Please include your account number on your check.** 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.



**Photocopy for your records.**

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

Purchaser	Business Name		Account Number	Location	Period Covered	<b>17</b>	
Street Address	City	County	State	ZIP Code	<b>0370-102</b>		
If out-of-state taxpayer, give Colorado address (Street, City, County, ZIP Code)			Signed under penalty of Perjury in the second degree				
Check here if this is an Amended Return <input type="checkbox"/>			Signature	Date	Telephone Number	<b>DR 0252 CONSUMER USE TAX RETURN</b>	
<b>1a. Purchase invoices covering the tangible property included in this return. Attach a separate sheet of paper if necessary.</b>							
Invoice Date	Name of Vendor	Address		Amount			
<b>1b. Total from attachments</b> .....							
	<b>1 FD (Prior to 2012)</b>	<b>2 CD</b>	<b>3 RTD</b>	<b>4 State</b>			
<b>1c. Taxable amount (total purchases 1a plus 1b)</b>	00	00	00	00	00		
<b>2a. Less Amount of Purchase From Line 1c On Which Tax Has Been Paid.....</b>	00	00	00	00	00		
<b>2b. Taxable Amount (Line 1c Minus 2a).....</b>	00	00	00	00	00		
<b>3. Tax Rate.....</b>	.001	.001	.010	.029			
<b>4. Less Tax Credit (See Instructions Above).....</b>	00	00	00	00	00		
<b>5. Net Tax Due .....</b>	<b>(100)</b> (5-2)	00 (5-3)	00 (5-4)	00 (5-5)	00		
<b>6. Penalty:.....</b>	<b>(200)</b> (6-2)	00 (6-3)	00 (6-4)	00 (6-5)	00		
<b>7. Interest .....</b>	<b>(300)</b> (7-2)	00 (7-3)	00 (7-4)	00 (7-5)	00		
<b>8. TOTAL of Each Tax Due .....</b>	00	00	00	00	00		
<b>9. AMOUNT OWED (Columns 1, 2, 3, &amp; 4) .....</b> Paid by EFT <input type="checkbox"/> <b>(355)</b> \$ <span style="float: right;">.00</span>							