DR 0252 (02/17/12) Web

COLORADO DEPARMENT OF REVENUE

DENVER. CO 80261-0013 (303) 238-SERV (7378) www.TaxColorado.com

CONSUMER USE TAX RETURN AND INSTRUCTIONS

You can file this return online at 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 vour location.

ÚSE 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

ON THIS LINE

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.

MOTOR VEHICLES

Tax is paid on motor vehicles at the time of purchase or when the vehicle is registered with the county clerk. Do not complete this form for any motor vehicle purchase.

DUE DATE

- If your total tax is less than \$300.00 per year, you may file this return once a year. The due date on the return is January 20 of the following year.
- If your tax computed totals to \$300.00 or more at any time, you are to file this return before the 20th of the following month.

PENALTY AND INTEREST

· Failure to file the return and pay the tax on time subjects the purchaser to penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due and interest. See publication FYI General 11 Colorado Civil Tax Penalties and Interest on our Web site at www.TaxColorado.com or contact the Department of Revenue at (303) 238-7378.

IMPORTANT NEW INSTRUCTIONS

RTA (Rural Transportation Authority) use tax must be reported on a separate form, DR 0251 "RTA Consumer Use Tax Return" (DO NOT complete this form for RTA consumer use tax).

There are four RTA Districts that have a use tax. See the "Colorado Sales/Use Tax Rates" (DR 1002) publication or the DR 0251 form instructions for specific boundaries of the following RTA Districts:

Roaring Fork RTA (See publication DR 1002)

Pikes Peaks RTA (El Paso County)

Baptist Road RTA (Monument)

South Platte Valley RTA (Sterling)

AMENDED RETURN-If you are filing an amended return, you are required to check 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. The DR 0252 Web form may be used to file an amended return.

CITY AND COUNTY USE TAX IS COLLECTED BY LOCAL AUTHORITIES, NOT THE STATE OF COLORADO, DEPARTMENT OF REVENUE.

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. **DETACH FORM** 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.

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Purchaser		Business Name			Account	ccount Number		Location	on	Period Covered			17		
Street Address (City	City		County		State	tate ZIP Cod		e 0370-1		102			
If out-of-state taxpay	er, give Colorado address (Street, Ci	ty, Cour	nty, ZIP Code)		Signed under	penalty of F	Perjury	in the second de	gree			, 00, 0		DR	
Check here if this	is an Amended Return			●□	Signature				Date		Tele	phone Numbe	 er		
1a. Purchase invo	pices covering the tangible prope	erty inc	cluded in this return	n. Atta	ich a separat	te sheet of	pape	r if necessary.						0252	
Invoice Date Name of Vendor			Address					Amou	ınt						
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1b. Total from atta	achments													M	
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	of Purchase From Line 1c K Has Been Paid			00			00			00			00	Ш	
2b. Taxable Amou	unt (Line 1c Minus 2a)			00			00			00			00	XAT	
3. Tax Rate			.001			001		.0	10		.(029		70	
4. Less Tax Cre	dit (See Instructions Above)			00			00			00			00	ETURN	
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6. Penalty:	(200)	(6-2)		00	(6-3)		00	(6-4)		00	(6-5)		00	~	
7. Interest	(300)	(7-2)		00	(7-3)		00	(7-4)		00	(7-5)		00		
8. TOTAL of Eac	ch Tax Due			00			00			00			00		
9. AMOUNT C	DWED (Columns 1, 2, 3, & 4) .							Paid by	/ EFT 🗌 (3	55)	\$. 0	0	