



DO NOT SEND

DR 0252 (12/11/17)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
(303) 238-SERV (7378)
Colorado.gov/Tax

Consumer Use Tax Return Instructions

General Instructions

Consumer use tax is a complement to state sales tax that is payable to the state by individuals and businesses when sales tax is due but has not been collected. Individuals and businesses are required to pay sales or use tax on taxable purchases from out-of-state vendors if the item is sold, leased or delivered in Colorado for use, storage, distribution or consumption in the state.

For more information on your consumer use tax obligation, including how to use the new annual customer reports from non-collecting retailers, please visit Colorado.gov/Tax/UseTax

Who Must File

State and Special Districts Consumer use tax must be paid by Colorado residents and businesses on purchases that did not include Colorado sales tax.

When to File

Individual consumer use tax can be paid on an annual basis, similar to how you file your individual income tax return. Any merchandise purchased January to December that is subject to consumer use tax is due by April 15th the following year.

Business consumer use tax can be paid annually if your total use tax owed is less than \$300 per year, due on January 20th of the following year. If total use tax owed exceeds \$300 at the end of any month, the return is due by the 20th of the following month.

Special Districts and RTA

RTD, CD and RTA special district use taxes are due if the items purchased are used, stored or consumed in these districts. RTA consumer use taxes are reported on form DR 0251.

Refer to the Colorado Sales/Use Tax Rates, form DR 1002 for special district boundaries and tax rates applicable to consumer use tax.

Tax Paid Line 2a

If you paid state sales tax but not RTD/CD on certain purchases (or vice versa), enter the amount of those purchases on line 2a in the appropriate column.

Tax Credit Line 4

With proof of payment, sales tax paid to another state may be credited against state use tax due in Colorado for a particular item. The credit is limited to the amount of Colorado state use tax due on the transaction. The credit should be first applied to the state tax; any unused credit should be prorated among the remaining use taxes.

City and County Use Tax

The department does not administer or collect county or city use tax. Local use tax is paid directly to the taxing authority to which it is owed.

Late Filing

If this return and remittance are postmarked after the due date, a penalty of 10% plus ½% per month (not to exceed 18%) is due. Interest and penalty-interest are due at the prime rate, effective July 1 of the previous year. Interest rates can be found in FYI General 11.

Filing An Amended Return?

If you are filing an amended return by paper, check the amended return box. A separate amended return must be filed for each period. The amended return must show all lines as corrected, not merely the difference(s). The amended return replaces the original in its entirety.

Note: Amended consumer use tax returns cannot be filed through Revenue Online. Filing another consumer use tax return through Revenue Online is treated as additional tax due; the second filing does not replace the original return.

Online Filing and Payment Instructions

To save time and reduce filing errors, file your consumer use tax return using Revenue Online. Go to Colorado.gov/RevenueOnline and follow these steps:

1. Under Quick Links, click on File a Return.
2. Click on Consumer Use Tax.
3. Read the information on the page. Then click Next.
4. Follow the steps and file your return.
5. Once you have submitted your return, click the Make a Payment button.
6. Select the payment type, and follow the steps to make your payment.

Note: For returns filed in Revenue Online, applicable RTA consumer use taxes are included with the electronic return and a separate DR 0251 is not required.

If you cannot file through Revenue Online, complete this return in its entirety and mail with payment to:

**Colorado Department of Revenue
Denver, CO 80261-0013**

Retain a copy of this return for your records.



170252 19999

DR 0252 (12/11/17)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
(303) 238-SERV (7378)
Colorado.gov/Tax

Consumer Use Tax Return

Purchaser		Business Name			
Street Address		City	State	Zip Code	
County	Phone	Signed under penalty of perjury in the second degree.	Signature	0370-103	
If out-of-state taxpayer, provide Colorado address		City	State	Zip Code	
Date (MM/DD/YY)	Acct. Number	Period Covered (MM/YY-MM/YY)			
Location/Juris Code	FEIN	SSN			

Mark here if this is an Amended Return <input type="checkbox"/>	CD	RTD	State
1. Taxable amount (total purchases from lines 1a and 1b of the Purchase Invoice Detail on page 2 of this form.)	00	00	00
2a. Less Amount of Purchase From Purchase Invoice Detail On Which Tax Has Been Paid	00	00	00
2b. Taxable Amount (Line 1 Minus 2a)	00	00	00
3. Tax Rate	.001	.010	.029
4. Less Tax Credit (See Instructions)	00	00	00
5. Net Tax Due <input checked="" type="checkbox"/>	(5-3) 00	(5-4) 00	(5-5) 00
6. Penalty <input checked="" type="checkbox"/>	(6-3) 00	(6-4) 00	(6-5) 00
7. Interest & Penalty-Interest <input checked="" type="checkbox"/>	(7-3) 00	(7-4) 00	(7-5) 00
8. TOTAL each column:	00	00	00

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.

9. Total Amount Owed (add line 8 of each column, enter total.)	<input type="checkbox"/> Paid by EFT	(355)	\$
--	--------------------------------------	-------	----



170252 29999

DR 0252 (12/11/17)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
(303) 238-SERV (7378)
Colorado.gov/Tax



Consumer Use Tax Purchase Invoice Detail

Name	Account Number

1a. Purchase invoices covering the tangible property included in this return. Attach a separate sheet of paper if necessary.

Invoice Date	Name of Vendor	Address	Amount

1b. Total from attachments	00
-----------------------------------	----

