



DO NOT SEND

DR 0252 (09/01/23)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
(303) 238-SERV (7378)
Tax.Colorado.gov

Consumer Use Tax Return Instructions

General Information

Consumer use tax must be paid by Colorado businesses and individuals for purchases that did not include Colorado sales tax or when inventory acquired at wholesale is used by the business, instead of being sold to customers.

Businesses that owe use tax must report and pay the applicable tax with a Consumer Use Tax Return and, if applicable, the RTA Consumer Use Tax Return (DR 0251).

The due date for businesses depends upon the amount of use tax owed. If the business accrues less than \$300 of total consumer use tax over the course of the year, a return must be filed and paid by January 20th of the following year. If the cumulative use tax due at the end of any month is in excess of \$300, the business must file a return by the 20th day of the following month.

Individuals that owe use tax must report and pay their consumer use tax by April 15th. Individuals can also report and pay with the Consumer Use Tax Reporting Schedule (DR 104US) as an attachment to their Colorado Individual Income Tax Return (DR 104).

The Department administers use taxes for RTD, CD and RTA's. However, the Department does not administer any city or county use taxes. RTA use tax is reported on the RTA Consumer Use Tax Return (DR 0251).

Additional Resources

Additional guidance and filing information can be found online at [Tax.Colorado.gov](https://tax.colorado.gov). These resources include:

- Colorado Consumer Use Tax Guide
- The Customer Contact Center, which can be contacted at (303) 238-7378.

Electronic Filing

Information Individuals and businesses can report and pay consumer use tax and applicable RTA consumer use taxes electronically at [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline).

For Consumer Use Tax Returns filed online, applicable RTA Consumer Use Taxes are included with the electronic return and a separate DR 0251 is not required.

Form Instructions

In preparing a consumer use tax return, include all identifying information (such as names and account number), the period and due date, and information about purchases in order to calculate the tax due.

Amended Returns

Amended returns can only be filed by paper return by checking the amended return box on the form. 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.

Credit for tax paid to another state

A purchaser liable for use tax on tangible personal property is allowed a credit for any legally imposed sales or use taxes the purchaser paid in another state for the same property. Credit is not allowed if the tax paid to the other state was not legally due under the laws of that state. The credit may be claimed on line 4 of the Consumer Use Tax Return. The credit must first be applied against any Colorado use tax due, and any unused portion of the credit is then applied against any local use taxes due.

Penalty and Interest

If the tax is not paid by the applicable due date, penalty and interest is due. The penalty is 10% of the tax plus 0.5% of the tax for each month the tax remains unpaid, not to exceed a total of 18%. Interest is calculated from the due date until the date the tax is paid.

See Part 4: Filing, Remittance & Recordkeeping in the Colorado Consumer Use Tax Guide for additional penalty and interest information.

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.



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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 electronically	(355)	\$
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