DO NOT SEND

DR 0251 (08/20/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
(303) 238-SERV (7378)
Tax.Colorado.gov

RTA Consumer Use Tax Return Instructions

General Information

RTA Consumer use tax must be paid by Colorado businesses and individuals for purchases that did not include Colorado sales tax and the items purchased were used, stored or consumed in one of the RTA Districts in Colorado.

Businesses that owe RTA use tax must report and pay the applicable tax with an RTA Consumer Use Tax Return.

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.

Additional Resources

Additional guidance and filing information can be found online at *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*. 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 an RTA consumer use tax return, include all identifying information (such as names and account number), the period, and information about the purchases in order to calculate the tax due.

RTA Schedules

Complete the applicable RTA Schedules for your records only. Transfer the figures from the schedule to the RTA Consumer Use Tax Return, DR 0251.

If use tax is due in more than one of the RTA Districts, a separate return must be filed for each district.

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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.

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.

Departmental Use Only

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Denver CO 80261-0013
(303) 238-SERV (7378)
Tax.Colorado.gov

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RTA Consumer Use Tax Return

0395-100

Period Covered (MM/YY-MM/YY)	Account Number	FEIN	SSN
–			

Purchaser/Business Name

Address	City	County	State	ZIP

If out-of-state taxpayer, provide Colorado address

Street Address	City	County	State	ZIP

Signed under penalty of perjury in the second degree

Signature	Date (MM/DD/YY)	Phone Number

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

Invoice Date (MM/DD/YY)	Name of Vendor	Address	Amount
Check here if this is an amended return ☐		**1b.** Total from attachments	

2. Write in name of RTA District here: See schedules provided. ▶

3. Taxable Amount: Add lines 1a and 1b.		00
4. Tax Rate (Refer to RTA schedules or DR 1002)		
5. Net Tax Due: Multiply line 3 by line 4. **(100)**		00
6. Penalty **(200)**		00
Paid Electronically ☐ **7.** Interest & Penalty-Interest **(300)**		00
8. Amount Owed: Add lines 5, 6 and 7. Pay this amount with your return. **(355)**	$	.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.

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Roaring Fork RTA Schedule

Complete each applicable column of this schedule. The total for each district should be totaled into the Total RTA Roaring Fork column. Transfer the total column figures to the RTA Consumer Use Tax Return. Write "Roaring Fork RTA" on line 2.

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

Invoice Date (MM/DD/YY)	Name of Vendor	Address	Amount

1b. Total from attachments

Districts	**RTA Pitkin (except Basalt)**	**RTA Eagle**	**RTA Basalt New Castle**	**RTA Carbondale**	**RTA Glenwood Springs**	**Total RTA Roaring Fork**
2. Taxable Amount: Add lines 1a and 1b.	00	00	00	00	00	00
3. Tax Rate	**.0040**	**.0060**	**.0080**	**.0100**	**.0100**	
4. Net Tax Due: Multiply line 2 by line 3.	00	00	00	00	00	00
5. Penalty	00	00	00	00	00	00
6. Interest & Penalty-Interest	00	00	00	00	00	00
7. Total tax due. Add lines 4, 5 and 6 for each column.	00	00	00	00	00	00
8. Total: Enter the total RTA Roaring Fork from line 7.						00

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Pikes Peak RTA Schedule

Complete this schedule and transfer the figures to the RTA Consumer Use Tax Return. Write “Pikes Peak RTA” on line 2.

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

Invoice Date (MM/DD/YY)	Name of Vendor	Address	Amount
			00
			00
1b. Total from attachments			00

	Total Pikes Peak RTA
2. Taxable Amount: Add lines 1a and 1b.	00
3. Tax Rate	.0100
4. Net Tax Due: Multiply line 2 by line 3.	00
5. Penalty	00
6. Interest & Penalty-Interest	00
7. Total: Add lines 4, 5 and 6.	00

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South Platte Valley RTA Schedule

Complete this schedule and transfer the figures to the RTA Consumer Use Tax Return. Write "South Platte Valley RTA" on line 2.

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

Invoice Date (MM/DD/YY)	Name of Vendor	Address	Amount
1b. Total from attachments			

	Total South Platte Valley RTA
2. Taxable Amount: Add lines 1a and 1b.	00
3. Tax Rate	.0010
4. Net Tax Due: Multiply line 2 by line 3.	00
5. Penalty	00
6. Interest & Penalty-Interest	00
7. Total: Add lines 4, 5 and 6.	00