



2021 Consumer Use Tax Reporting Schedule

Use this schedule to report consumer use tax due. This is one of three methods of filing to pay a consumer use liability. You may also use Revenue Online or file a DR 0252, Consumer Use Tax Return. See instructions or more information on how to file.

What is Consumer Use Tax?

Individuals and businesses are required to pay use tax on tangible personal property purchased from vendors either inside or outside of this state if the property is used, stored, or consumed within the state and sales tax was not collected or paid on the property.

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

Special Districts also assess a use tax. More than half of Colorado residents live in one or more of these districts. The special districts that assess use tax and the applicable tax rates can be found at <https://Colorado.TTR.Services>.

DO NOT CUT – If filing by paper, return full page WITH the 2021 DR 0104 form

Name	SSN or ITIN
1. Enter the total purchases for which state sales or use tax was not previously paid. ● 1	00
2. Multiply line 1 by 0.029. Enter the result in whole dollars here. ● 2	00
3. Enter the total purchases for which special district sales or use tax was not previously paid. ● 3	00
4. Enter the 2-digit SDCU Code for any applicable special district(s). See instructions. ● 4	
5. Enter the corresponding use tax rate. See instructions. 5	
6. Multiply line 3 by the rate on line 5. Enter the result in whole dollars here. ● 6	00
7. Add line 2 and line 6, transfer to the DR 0104 line 16. ● 7	00

DO NOT CUT – If filing by paper, return full page WITH the 2021 DR 0104 form