



DO NOT SEND

DR 0173 (10/14/22)  
COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261-0013  
(303) 238-SERV (7378)  
Tax.Colorado.gov

## Retailer’s Use Tax Return Instructions

### General Information

In general, any retailer that makes sales into Colorado is required to obtain a sales tax license and collect sales tax, rather than use tax. See *Part 4: Retailers Who Must Collect in the Colorado Sales Tax Guide* for additional information about retailers’ obligations to collect Colorado sales tax.

Retailers with active retailer’s use tax accounts must file a return for each filing period, even if the retailer made no sales in Colorado during the period and no tax is due. Typically, returns must be filed on a monthly basis. If a retailer fails to file a return for any filing period, the Department will estimate the tax due and issue to the retailer a written notice of the estimated tax due. The Department may deactivate the retailer’s use tax account of a retailer who fails to file returns for successive filing periods.

### ELECTRONIC FILING INFORMATION

Retailers can save time and reduce filing errors by filing their retailer’s use tax returns electronically through [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline). Retailers must first create a Revenue Online account to file returns through Revenue Online. Revenue Online can be accessed at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline).

### PAYMENT INFORMATION

The Department offers retailers several payment options for remitting retailer’s use taxes.

#### Electronic Payments

Regardless of whether they file electronically or with a paper return, retailers can remit payment electronically using one of two payment methods. Retailers who remit electronic payments should check the appropriate box on line 13 of the return to indicate their electronic payment.

- **EFT Payment** – Retailers can remit payment by electronic funds transfer (EFT) via either ACH debit or ACH credit. There is no processing fee for EFT payments. Retailers must register prior to making payments via EFT and will not be able to make payments via EFT until 24-48 hours after registering. See Electronic Funds Transferred (EFT) Program For Tax Payments (DR 5782) and Electronic Funds Transfer (EFT) Account Setup For Tax Payments (DR 5785) for additional information.
- **Credit Card and E-Check** – Retailers can remit payment electronically by credit card or electronic check online at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline). A processing fee is charged for any payments remitted by credit card or electronic check.

### Paper Check

Regardless of whether they file electronically or with a paper return, retailers can remit payment with a paper check. Retailers should write “Retailer’s Use Tax,” the account number, and the filing period on any paper check remitted to pay retailer’s use tax to ensure proper crediting of their account.

- **Paper Return** – Retailers who file a paper return can mail a paper check with the return to pay the tax reported on the return.
- **Electronic Filing Through Revenue Online** – A retailer who files electronically through Revenue Online can remit payment by paper check. Once the electronic return has been submitted, the retailer can select “Payment Coupon” for the payment option to print a payment processing document to send along with their paper check.

### FILING A PAPER RETURN

Retailers electing to file a paper return must sign, date, and mail the return, along with their payment, if applicable, to:

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

Retailers are required to keep and preserve for a period of three years all books, accounts, and records necessary to determine the correct amount of tax.



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## Form Instructions

In preparing a retailer's use tax return, a retailer must include its identifying information (such as name and account number), the filing period and due date, and information about sales and exemptions in order to calculate the tax due. Specific instructions for preparing retailer's use tax returns appear below and on the following page.

### Amended Returns

If a retailer is filing a return to amend a previously filed return, the retailer must mark the applicable box to indicate that the return is an amended return. If the retailer needs to amend multiple previously filed returns, a separate amended return must be filed for each filing period. The amended return replaces the original return in its entirety and must report the full corrected amounts, rather than merely the changes in the amount of sales or tax due. If the amended return reduces the amount of tax reported on the original return, the retailer must file a Claim for Refund (DR 0137) along with the amended return to request a refund of the overpayment. If the amended return is filed after the due date and reports an increase in the amount of tax due, penalties and interest will apply.

### SSN and FEIN

Retailers must provide a valid identification number, issued by the federal government, when filing a retailer's use tax return. If the retailer is a corporation, partnership, or other legal entity, this will generally be a Federal Employer Identification Number (FEIN). If the retailer is a sole proprietorship, a Social Security number (SSN) will generally be used instead.

### Colorado Account Number

Retailers must enter their Colorado account number on each return, including both their eight-digit account number and the four-digit site/location number (for example: 12345678-0001). If a retailer makes sales that are delivered within the boundaries of any Regional Transportation Authority (RTA) district, the retailer must file a separate return for that RTA district. The eight-digit account number will be the same for each RTA district, but the four-digit site/location number will be unique for each RTA district.

If you have applied for your license, but do not have your account number, please contact the Customer Contact Center at 303-238-7378 for assistance.

### Period

Retailers must indicate the filing period for each return. The filing period is defined by the first and last months in the filing period and entered in a MM/YY-MM/YY format. For example:

- For a monthly return for January 2020, the filing period would be 01/20-01/20.
- For a quarterly return for the first quarter (Jan. through March) of 2020, the filing period would be 01/20-03/20.
- For an annual return filed for 2020, the filing period would be 01/20-12/20.

### Location Juris Code

Retailers must enter the applicable six-digit location jurisdiction (juris) code to identify the site/location of sales reported on the return. The juris code is determined by whether the sale is delivered to a location inside a Regional Transportation Authority (RTA) district. The following juris codes should be used in preparing retailer's use tax returns:

- Roaring Fork RTA: 24-0016
- Pike Peak RTA: 04-0017
- South Platte Valley RTA: 13-0029
- Sales delivered outside of all RTAs: 80-0000

A complete listing of location juris codes can be found in Department publication Location/Jurisdiction Codes for Sales Tax Filing (DR 0800).

### Due Date

Retailers must enter the due date for the return. Returns are due the 20th day of the month following the close of the filing period. If the 20th is a Saturday, Sunday, or legal holiday, the return is due the next business day.

Monthly Returns: due the 20th day of the month following the reporting month.

#### Quarterly Returns:

- 1st quarter (January – March): due April 20
- 2nd quarter (April – June): due July 20
- 3rd quarter (July – September): due October 20
- 4th quarter (October – December): due January 20

Annual Returns: (January – December): due January 20

### State and Special District Use Taxes

The Retailer's Use Tax Return (DR 0173) is used to report not only Colorado retailer's use tax, but also retailer's use taxes administered by the Colorado Department of Revenue for various special districts in the state. The use taxes for different local jurisdictions are calculated and reported in separate columns of the DR 0173. Retailer's use taxes for the state, the Regional Transportation District (RTD), and the Scientific and Cultural Facilities District (CD) should all be reported on the same return, in the designated column for each. If the return is filed for any tax period prior to January 1, 2012, use taxes for the Metropolitan Football Stadium District (FD) should be reported on the same return, in the appropriate column.

Several different RTAs in Colorado impose use taxes on tangible personal property delivered within their district boundaries. A separate return must be filed to report and remit use taxes collected for each RTA. RTA use taxes are reported in the first column of the DR 0173. The name of the specific RTA district for which the return is being filed must be entered at the top of the column.



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On each return reporting RTA taxes, the columns for state, FD, CD, and RTD taxes should be left blank. RTA use taxes cannot be reported on the same return as state, FD, CD, and RTD taxes. The RTAs that currently impose a use tax in Colorado are:

- **Gunnison Valley** – Gunnison County except for areas surrounding the towns of Marble, Ohio City, Pitkin and Somerset;
- **Pikes Peak** – El Paso County except the municipalities of Calhan, Fountain, Monument, Palmer Lake and the Commercial Aeronautical Zone in the City of Colorado Springs (any areas annexed into these municipalities after 2004 are included in the Pikes Peak RTA);
- **Roaring Fork** – Aspen, Snowmass Village, Basalt, Carbondale, Glenwood Springs, New Castle, Pitkin County, and a portion of Eagle County;
- **San Miguel** – Mountain Village and Telluride and portion of unincorporated San Miguel County except for the towns of Ophir and Sawpit;
- **South Platte Valley** – Sterling city limits.

See Department publication Colorado Sales/Use Tax Rates (DR 1002) for tax rates, service fee rates, and exemption information for state-administered special district use taxes.

### **City and County Use Taxes**

The Colorado Department of Revenue does not administer retailer's use taxes for any city or county in Colorado. Please contact directly any city or county in Colorado for information about any retailer's use taxes they impose.

### **Avoiding Common Filing Errors**

You can avoid several common errors by reviewing your return before filing it to verify that:

- You completed all applicable lines of the return.
- You completed the Itemized Deductions and Exemptions Schedules and the RTA Schedules, if applicable. You must complete and submit all these schedules, even if you have no deductions or exemptions to report.
- You entered your account number and site number correctly on your return.
- You used the correct tax rate for each jurisdiction reported on your return. See [Colorado.gov/tax/sales-and-use-tax-rates-lookup](http://Colorado.gov/tax/sales-and-use-tax-rates-lookup) for information about state and local tax rates.



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## Specific Line Instructions

Retailers must complete all applicable lines, including lines 1, 4, 9, and 13 entering 0 (zero), if applicable. Retailers must also include the Itemized Deductions and Exemptions Schedules and RTA Schedules, if applicable, with each return.

### Line 1. Gross sales of goods and services for this site/location only

Enter the gross sales of goods and services made into Colorado during the filing period. Include all sales of goods and services, whether taxable or not, and the collection during the filing period of any bad debts deducted on a return filed for a previous filing period.

### Line 2A. Sales to other licensed dealers, for resale

Enter any wholesale sales made to other licensed retailers or wholesalers for which use tax was not collected.

### Line 2B. Other deductions (from deductions schedule)

Enter the total deductions calculated on line 9 of the Itemized Deductions Schedule. A completed Itemized Deductions Schedule must be submitted with your return.

### Line 3A. Sales out of taxing area

Enter in each column the amount of any sales made into Colorado, but outside of the taxing jurisdiction reported in that column. Do not enter the amount of any sales that are not included in net sales on line 3.

### Line 3B. Exemptions (list on Exemptions Schedule)

Enter the total exemptions calculated on line 11 of the Itemized Exemptions Schedule or RTA Schedules. A completed Itemized Exemptions Schedule must be submitted with your return.

### Tax rate

Enter the applicable state or special district tax rate in each column of the return. The Colorado state use tax rate is 2.9%. The use tax rates for each special district can be found in Department publication Colorado Sales/Use Tax Rates (DR 1002) or online at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline).

### Line 6. Excess tax collected

Enter any tax collected in excess of the tax due as computed on line 5. For example, if the retailer collected \$50 of RTD use tax during the filing period, but only \$45 of tax is calculated in the RTD column of the return, the excess \$5 of tax collected must be reported on this line.

### Line 8A. Service fee rate

Enter the applicable service fee rate in each column of the return.

For taxpayers that have net taxable sales of \$100,000 or less, the state service fee is 5.3%. Please enter .053 in the state column of line 8A.

For taxpayers with net taxable sales of over \$100,000, the state service fee is 4%. Please enter .04 in the state column of line 8A.

Service fee rates for each city, county, and special district can be found in Department publication Colorado Sales/Use Tax Rates (DR 1002).

### Line 8B. Service fee allowed vendor

The service fee is calculated by multiplying the amount of sales tax from line 7 times the service fee rate on line 8A.

#### Limit on state service fee

Beginning January 1, 2022, a retailer with total net taxable sales greater than \$1,000,000 is not eligible to retain the state service fee. If the amount in the state column, line 4 (net taxable sales) is greater than \$1,000,000, enter \$0 for the service fee allowed vendor, line 8B. For any filing period beginning January 1, 2020 or later, the Colorado state service fee a retailer is allowed to retain is limited to \$1,000. The amount on line 8B in the state column cannot exceed \$1,000.

#### Timely payment of tax

If the tax calculated on the return is paid by the return due date, enter on line 8B the service fee calculated by multiplying the amount on line 7 by the service fee rate on line 8B, regardless of whether the return is an original or amended return. If the return is an original return and the tax is not paid by the due date for the return, and therefore no service fee is allowed, enter \$0 on line 8B.

#### Amended returns

If the return is an amended return and the tax reported on the original return was not paid by the due date for the return, and therefore no service fee is allowed, enter \$0 on line 8B.

If the tax reported on the original return was paid by the due date and the amended return reports an increase of the tax due, the allowable service fee on the amended return is equal to the service fee allowed on the original return. Enter on line 8B of the amended return the service fee allowed on the original return. No additional service fee is allowed for the additional tax reported on the amended return.

If the tax reported on the original return was paid by the due date and the amended returns reports a decrease of the tax due, enter on line 8B the amount calculated by multiplying the amount on line 7 of the amended return by the service fee rate on line 8A.

### Line 10. Penalty

If any retailer does not, by the applicable due date, file a return, pay the tax due, or correctly account for tax due, the retailer will owe a penalty. 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%.

### Line 11. Interest

If the tax is not paid by the applicable due date, the retailer will owe interest calculated from the due date until the date the tax is paid

See Part 7: *Filing and Remittance in the Colorado Sales Tax Guide* for additional penalty and interest information.

### Itemized Deductions and Exemptions Schedules

The Itemized Deductions and Exemptions Schedules are used to report various deductions and exemptions. Any amounts entered on lines 2B or 3B of the return may be disallowed if the Itemized Deductions and Exemptions Schedules for each site/location are not completed and included with the return. For each return filed to report RTA taxes, an RTA Schedule must be completed and submitted as well.

# Retailer's Use Tax Return

0260-102



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Mark here if this is an Amended Return •

|   |  |   |          |                     |          |                     |    |              |    |
|---|--|---|----------|---------------------|----------|---------------------|----|--------------|----|
| Colorado Account Number   |  | Period (MM/YY-MM/YY)                                  |          | Due Date (MM/DD/YY) |          | Location/Juris Code |    |              |    |
| Last Name or Business Name  |  | First Name  |          | Middle Initial      |          |                     |    |              |    |
| Address   |  | City  |          | State               |          | ZIP                 |    |              |    |
| SSN 1   |  | SSN 2   |          | FEIN                |          |                     |    |              |    |
| Phone   |  | Signed under penalty of perjury in the second degree. |          | Signature           |          | Date                |    |              |    |
| <b>1. Gross Sales of Goods and Services</b><br>(include bad debts, previously deducted for this site/location only) |  |   |          |                     |          | (1-6)               | 00 |              |    |
| <b>2. Deductions (nontaxed sales):</b>  |  |   |          |                     |          | (2-6)               | 00 |              |    |
| A. Sales to other licensed dealers, for resale  |  |   |          |                     |          |                     | 00 |              |    |
| B. Other deductions (from deductions schedule line 9)   |  |   |          |                     |          |                     | 00 |              |    |
| C. Total (add lines 2A & 2B)  |  |   |          |                     |          |                     | 00 |              |    |
| <b>RTA:</b>   |  | <b>FD Prior to 2012</b>                               |          | <b>CD</b>           |          | <b>RTD</b>          |    | <b>STATE</b> |    |
| <b>3. Net Sales</b><br>(line 1 minus line 2C)   |  | 00  | 00       | 00                  | 00       | 00                  | 00 | 00           | 00 |
| A. Sales out of taxing area   |  | 00  | 00       | 00                  | 00       | 00                  | 00 | 00           | 00 |
| B. Exemptions (list on Exemptions Schedule)   |  | 00  | 00       | 00                  | 00       | 00                  | 00 | 00           | 00 |
| <b>4. Net taxable sales</b><br>(line 3 minus A & B)   |  | (4-1) 00  | (4-3) 00 | (4-4) 00            | (4-5) 00 | (4-6) 00            | 00 | 00           | 00 |
| <b>Tax Rate</b>   |  | .0010   |          |                     |          |                     |    |              |    |
| <b>5. Amount of use tax</b>   |  | 00  | 00       | 00                  | 00       | 00                  | 00 | 00           | 00 |
| <b>6. Excess tax collected</b>  |  | (6-1) 00  | (6-3) 00 | (6-4) 00            | (6-5) 00 | (6-6) 00            | 00 | 00           | 00 |
| <b>7. Total</b><br>(add lines 5 & 6)  |  | 00  | 00       | 00                  | 00       | 00                  | 00 | 00           | 00 |
| <b>8A. Service fee rate</b>   |  | -N/A-   |          | .0333               |          | .0333               |    | Max \$1,000  |    |





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Table with columns: Name, Account Number, RTA, FD Prior to 2012, CD, RTD, STATE. Rows include: 8B. Service fee allowed vendor, 9. Use Tax Due, 10. Penalty, 11. Monthly prime interest rate times line 9, 12. Total each tax.

13. Total Amount Owed (add all columns on line 12. See return check policy below) [ ] Paid by EFT (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.

Itemized Deductions and Exemptions Schedules

2B. Other Deductions must be itemized on the schedule below. Enter total Deductions on line 2B on front of this form.

Table with 2 columns: Description, Amount. Rows include: 1. Service Sales, 2. Sales to governmental agencies, religious or charitable organizations, 3. Sale of gasoline, 4. Sales of drugs by prescription and prosthetic devices, 5. Trade-ins for taxable resale, 6. Bad debts charged-off, returned goods, trade discounts and allowances where tax was paid, 7. Sales of agricultural compounds and pesticides, 8. Other (explain), 9. Total (enter on line 2B on page 1 of the form).

3B. Enter total State Exemptions and applicable Local exemptions.

Table with 5 columns: Net sales must be itemized below, FD Prior to 2012, CD, RTD, State. Rows include: 1. Food (including food sold through vending machines) \$, 2. Machinery \$, 3. Electricity \$.



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| Name  |    | Account Number   |        |        |        |
|---|----|------------------|--------|--------|--------|
| Net sales must be itemized below                                  |    | FD Prior to 2012 | CD     | RTD    | State  |
| 4. Farm Equipment   | \$ |                  |        |        |        |
| 5. Sales of low-emitting vehicles etc.                            | \$ |                  |        |        |        |
| 6. School-Related Sales   | \$ |                  |        |        |        |
| 7. Cigarettes   | \$ |                  | -N/A-  | -N/A-  | -N/A-  |
| 8. Energy Components  | \$ |                  |        |        |        |
|   |    | (B9-1)           | (B9-2) | (B9-3) | (B9-4) |
| 9. Space Flight Exemption   | \$ |                  |        |        |        |
| 10. Other (explain)   | \$ |                  |        |        |        |
| 11. Total All Exemptions (enter on line 3B on page 1 of the form) | \$ |                  |        |        |        |

### RTA Schedules

Enter total applicable RTA exemptions and applicable local exemptions.

| Net sales must be itemized below  | RTA Eagle | RTA Basalt<br>RTA New Castle | RTA<br>Carbondale | RTA<br>Glen. Springs | RTA Pitkin<br>(except<br>Basalt) | Total<br>Roaring<br>Fork RTA | Pikes Peak<br>RTA | Baptist Road<br>RTA | South Platte<br>Valley RTA |
|-----------------------------------|-----------|------------------------------|-------------------|----------------------|----------------------------------|------------------------------|-------------------|---------------------|----------------------------|
| 1. Food                           | \$        |                              |                   |                      |                                  |                              |                   |                     |                            |
| 2. Machinery                      | \$        |                              |                   |                      |                                  |                              |                   |                     |                            |
| 3. Electricity                    | \$        |                              |                   |                      |                                  |                              |                   |                     |                            |
| 4. Farm Equipment                 | \$        |                              |                   |                      |                                  |                              |                   |                     |                            |
| 5. Low-emit vehicles, etc.        | \$        |                              |                   |                      |                                  |                              |                   |                     |                            |
| 6. School-Related Sales           | \$        |                              |                   |                      |                                  |                              |                   |                     |                            |
| 7. Cigarettes                     | \$        |                              |                   |                      |                                  |                              |                   |                     |                            |
| 8. Energy Components              | \$        |                              |                   |                      |                                  |                              |                   |                     |                            |
| 9. Space Flight Property          | \$        |                              |                   |                      |                                  |                              |                   |                     |                            |
| 10. Other (explain)               | \$        |                              |                   |                      |                                  |                              |                   |                     |                            |
| 11. Total (enter on line 3 below) |           |                              |                   |                      |                                  |                              |                   |                     |                            |

(Keep documentation for verification of these sales for Roaring Fork RTA only)





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|      |                |
|------|----------------|
| Name | Account Number |
|      |                |

**Roaring Fork RTA**

Complete each applicable column of this schedule. The total for each district should be totaled into the Total Roaring Form RTA column. Transfer the total figures to the Retailer's Use Tax Return. Write "Roaring Fork" in the RTA box.

|  | RTA Eagle | RTA Basalt RTA New Castle | RTA Carbondale | RTA Glen. Springs | RTA Pitkin (except Basalt) | Total Roaring Fork RTA |
|--|-----------|---------------------------|----------------|-------------------|----------------------------|------------------------|
| <b>3. Net Sales</b><br>(line 1–line 2C)                                    | 00        | 00                        | 00             | 00                | 00                         | 00                     |
| <b>A. Sales out of taxing area</b>   | 00        | 00                        | 00             | 00                | 00                         | 00                     |
| <b>B. Exemptions (list)</b>  | 00        | 00                        | 00             | 00                | 00                         | 00                     |
| <b>4. Net taxable sales</b><br>(line 3 minus A & B)                        | 00        | 00                        | 00             | 00                | 00                         | 00                     |
| Tax Rate   | .0060     | .0080                     | .0100          | .0100             | .0040                      |                        |
| <b>5. Amount of use tax</b>  | 00        | 00                        | 00             | 00                | 00                         | 00                     |
| <b>6. Excess tax collected</b>   | 00        | 00                        | 00             | 00                | 00                         | 00                     |
| <b>7. Total</b><br>(add lines 5 & 6)                                       | 00        | 00                        | 00             | 00                | 00                         | 00                     |
| <b>8A. Service fee rate</b>  | -N/A-     | -N/A-                     | -N/A-          | -N/A-             | -N/A-                      | -N/A-                  |
| <b>8B. Service fee allowed vendor (only if paid on or before due date)</b> | -N/A-     | -N/A-                     | -N/A-          | -N/A-             | -N/A-                      | -N/A-                  |
| <b>9. Amount of use tax</b>  | 00        | 00                        | 00             | 00                | 00                         | 00                     |
| <b>10. Penalty</b>   | 00        | 00                        | 00             | 00                | 00                         | 00                     |
| <b>11. Monthly prime int x line 9</b>                                      | 00        | 00                        | 00             | 00                | 00                         | 00                     |
| <b>12. Total each tax</b><br>(lines 9–11)                                  | 00        | 00                        | 00             | 00                | 00                         | 00                     |

**Pikes Peak RTA**

Complete this schedule and transfer the figures to the Retailer's Use Tax Return. Write "Pikes Peak" in the RTA box.

|   | Pikes Peak RTA | Pikes Peak RTA |
|---|----------------|----------------|
| <b>3. Net Sales</b> (line 1–line 2C)                | 00             | -N/A-          |
| <b>A. Sales out of taxing area</b>                  | 00             | -N/A-          |
| <b>B. Exemptions (list)</b>                         | 00             |                |
| <b>4. Net taxable sales</b><br>(line 3 minus A & B) | 00             |                |
| Tax Rate  | .0100          |                |
| <b>5. Amount of use tax</b>                         | 00             |                |
| <b>6. Excess tax collected</b>                      | 00             |                |
| <b>7. Total</b> (add lines 5 & 6)                   | 00             |                |
| <b>8. A. Service fee rate</b>                       |                | -N/A-          |
| <b>B. Service fee allowed vendor</b>                |                | -N/A-          |
| <b>9. Amount of use tax</b>                         |                | 00             |
| <b>10. Penalty</b>                                  |                | 00             |
| <b>11. Monthly prime int x line 9</b>               |                | 00             |
| <b>12. Total each tax</b> (lines 9–11)              |                | 00             |





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| Name  |                                | Account Number |  |
|---|--------------------------------|----------------|--|
|   |                                |                |  |
| <b>South Platte Valley RTA</b>  |                                |                |  |
| Complete this schedule and transfer the figures to the Retailer's Use Tax Return. Write "South Platte Valley" in the RTA box. |                                |                |  |
|   | <b>South Platte Valley RTA</b> |                | <b>South Platte Valley RTA</b>         |
| <b>3. Net Sales</b> (line 1–line 2C)  |                                | 00             | <b>8. A. Service fee rate</b>          |
| <b>A. Sales out of taxing area</b>  |                                | 00             | <b>B. Service fee allowed vendor</b>   |
| <b>B. Exemptions</b> (list)   |                                | 00             | <b>9. Amount of use tax</b>            |
| <b>4. Net taxable sales</b><br>(line 3 minus A & B)   |                                | 00             | <b>10. Penalty</b>                     |
| Tax Rate  | <b>.0010</b>                   |                |  |
| <b>5. Amount of use tax</b>   |                                | 00             | <b>11. Monthly prime int x line 9</b>  |
| <b>6. Excess tax collected</b>  |                                | 00             | <b>12. Total each tax</b> (lines 9–11) |
| <b>7. Total</b> (add lines 5 & 6)   |                                | 00             |  |

