

Instructions for Form DR 0104US– Consumer Use Tax Reporting Schedule

Was Colorado sales or use tax paid on your purchases from out-of-state vendors?

YES: Some online purchases will have sales or use tax included. Check your invoices and receipts to see if tax was paid. If tax was paid on your purchases, no consumer use tax is due. DO NOT FILL OUT THIS FORM.

NO: Many online or out-of-state retailers do not collect sales or use tax from customers on purchases. Total the amount of your 2016 purchases where no tax was paid. State and special district (if applicable) consumer use tax must be paid on your purchases.

Lines 1–2 State Consumer Use Tax

Enter the total amount of 2016 purchases where no state sales tax was paid on line 1. Multiply line 1 by 0.029 (for the Colorado state sales tax of 2.9%). Round this number to the nearest whole dollar to calculate your Colorado consumer use tax liability. Enter this number on line 2.

Lines 3–6 Special District Use Tax

Use the table below to determine if you lived within a special district(s) in 2016. Report the total amount of 2016 purchases where no special district tax was paid on line 3. Then, enter the Special District Consumer Use (SDCU) code based on you lived in 2016 on line 4. If no special districts apply, enter 00 in the SDCU code field on line 4 and skip to line 6. Enter the special district use tax rate on line 5. Multiply line 3 by line 5. Round this number to the nearest whole dollar and enter your special district use tax liability on line 6. If no special districts apply, enter \$0.

Line 7

Enter the sum of 2 and 6. Transfer this amount to Form 104 line 14.

Special District Rates and Boundaries Table

| Special District Name and Boundaries | Use Tax Rate | SDCU Code |
|--|--------------|-----------|
| <i>No Special District</i> | N/A | 00 |
| <i>Regional Transportation District (RTD) Only</i> The Denver metropolitan area including all of Boulder, Denver, and Jefferson Counties, northern Douglas County, the western areas of Adams and Arapahoe Counties, most of Broomfield County, and small part of southwest Weld County. | 0.010 | 10 |
| <i>Scientific & Cultural Facilities District (CD) Only</i> The Denver metropolitan area including all areas of Adams, Arapahoe, Boulder, Broomfield, Denver, and Jefferson Counties. All of Douglas county EXCEPT the city limits of Castle Rock and Larkspur. | 0.001 | 20 |
| <i>Regional Transportation District (RTD) and Scientific & Cultural Facilities District (CD) Overlap between the RTD and CD districts (see individual descriptions above.)</i> | 0.011 | 12 |
| <i>Pikes Peak Rural Transportation Authority</i> El Paso County EXCEPT within the municipal limits of Calhan, Fountain, Monument, Palmer Lake, or the Colorado Springs Commercial Aeronautical Zone. | 0.010 | 30 |
| <i>Baptist Road Regional Transportation Authority</i> A portion of the town of Monument and the areas surrounding the Baptist Road and I-25 interchange. Consult the El Paso County Assessor's office for a map of district boundaries. * Baptist Rd RTA only applies to purchases made through June 30, 2016. | 0.010 | 40 |
| <i>South Platte Valley Regional Transportation Authority</i> Within the city limits of Sterling. | 0.001 | 50 |
| <i>Roaring Fork Transportation Authority</i> Within the city limits of Glenwood Springs or Carbondale. | 0.010 | 61 |
| <i>Roaring Fork Transportation Authority</i> Within the city limits of Basalt or New Castle. | 0.008 | 62 |
| <i>Roaring Fork Transportation Authority</i> Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale. | 0.006 | 63 |
| <i>Roaring Fork Transportation Authority</i> Aspen and Snowmass Village city limits, unincorporated Pitkin County. | 0.004 | 64 |

Reference form DR 1002 at www.TaxColorado.com, your county assessor's office, or district maps for additional information to determine whether you live within the boundaries of the above special districts.

Most residents of the Denver metropolitan area are within the district boundaries of both the Regional Transportation District (RTD) and the Scientific & Cultural Facilities District (CD).