Denver Use Tax Return Quarterly

Business Name

Account Number

Phone Number

Primary Business Location

Period End Date

► YOU <u>MUST</u> FILE A RETURN EVEN IF YOU HAVE DETERMINED THAT NO TAX IS DUE

► IMPORTANT INFORMATION IS ON THE BACK

Consumer use tax is imposed upon the privilege of using, storing, distributing or otherwise consuming tangible personal property, products and certain services purchased, rented or leased, unless specifically exempt, when Denver's Sales Tax has not been paid on that purchase. If goods have been purchased tax free, such as supplies, fixtures, furniture, equipment, etc., for personal or business use or consumption, the applicable tax is due thereon. This would also include any goods drawn from inventory for personal or business use.

** All entries on this use tax return must be rounded to the nearest dollar. You will still collect and keep track of exact amounts of use tax. Books, ** records, and statements or invoices to buyers must reflect actual tax amounts. It is only when you fill out the return that you will round the numbers you are reporting. Round amounts under 50 cents down to 0 (zero) cents. Increase amounts from 50 to 99 cents to the next dollar.

Line 1 Enter the number of gallons of Aviation and Railway fuel purchased and multiply by 4 cents per gallon.

Line 2 Enter the total purchases of short-term (30 days or less) automotive vehicle rentals and multiply by 7.25%.

Line 3 Enter the total purchases of taxable food and beverage and multiply by 4.00%.

Line 4 Enter the total of all other purchases and multiply by 4.31%.

Line 5 Enter any incremental tax due. If tax was properly paid to another jurisdiction at a tax rate less than Denver's combined rate (8.31% non-food, 8.0% food), incremental tax due is the difference between the tax charged and Denver's combined rate. No credit is given for tax rates in excess of the Denver combined rate. See Tax Guide Topic "Reduction Allowed for Previously Paid Sales or Use Taxes" for more detailed information.

Line 6 Total lines 1 thru 5, this is the tax due.

Line 7A If the return is filed or paid after the due date, enter 15% of Line 6 or $25.00, whichever is greater.

Line 7B If the return is filed or paid after the due date, enter 1% of Line 6 for each month or part of a month late.

Line 8 Add lines 6, 7A, and 7B. This is the total due and payable. Include a check or money order payable to MANAGER OF FINANCE.

▼ RETURN LOWER PORTION - DETACH HERE ▼

CHECK HERE IF THIS IS AN AMENDED RETURN

DENVER USE TAX RETURN

Account Number	Tax Type	Due Date	Period End	Media #
	Use Tax			000000000007

000000000007

NAME

PRIMARY BUSINESS LOCATION

PHONE NUMBER

I hereby certify, under penalty of perjury, that the statements made herein are to the best of my knowledge true and correct.

Signature (Required)		**Title**	**Date**	
1 Gallons of Aviation / Rail Fuel Purchased - - - - - - - - - -- - - - >		x 4 ¢ / gallon		**00**
2 Short Term Vehicle Rentals or Purchases - - - - - - - - - - - ->		x 7.25%		**00**
3 Purchases of Taxable Food and Beverage - - - - - - - - - - - >		x 4.00%		**00**
4 Other Taxable Purchases - >		x 4.31%		**00**
5 Add Incremental Tax Due (See instructions above)- ->				**00**
6 **Total Tax Due:** (Total of lines 1 thru 5)- ->				**00**
7 Late Filing - if return is filed after due date - Add:	**A.** Penalty: The greater of 15% of Line 6 or $25.00 - - - - - - - - - - - - - - - - - ->			**00**
	B. Interest: 1% of Line 6 for each month that the return is late - - - - - - - - - - ->			**00**
8 **Total Due and Payable** (add Lines 6, 7A and 7B): Include a check or money order made payable to **MANAGER OF FINANCE** ->				**00**

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Important Information: The City and County of Denver is now offering online filing for Sales, Use, Lodger's, Occupational Privilege, Facilities Development Admissions and Telecommunications Business Tax. For more information or to register online, visit www.DenverGov.org/eBizTax.