STATE OF COLORADO

DEPARTMENT OF REVENUE
Taxpayer Service Division

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NEWS RELEASE

For Immediate Release

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Cyber Monday shoppers must remember to pay use tax

Denver, CO, November 20, 2012 – Shoppers who take advantage of "Cyber Monday" Internet sales on Nov. 26 should remember to check receipts for sales tax charges and save those receipts where tax was not paid so they can pay consumer use tax.

What is Consumer Use Tax?

When sales tax isn't collected by the seller on a taxable item purchased from the Internet or mail order catalog, such as clothing, electronics, appliances or other tangible property, it is the purchaser's responsibility to report and pay use tax. Colorado state use tax is 2.9 percent. Consumers should also be aware that some local special districts in Colorado have use tax.

How do individuals pay the tax?

Use tax for individuals on purchases made during 2012 is due on April 15, 2013.

The Colorado Department of Revenue makes it easy to pay consumer use tax through its Revenue Online service available at *www.Colorado.gov/RevenueOnline* Click on the "Individual" button, then click on "File a Return" to complete the Consumer Use Tax Return. The online system has built-in tax rates for the location of the residence mailing address. The easy to use system calculates the amount of tax owed based on the purchase total and will help avoid errors.

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