



DO NOT SEND

DR 0251 (06/10/16)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
(303) 238-SERV (7378)
www.TaxColorado.com

RTA Consumer Use Tax Return Instructions

General Instructions

The Rural Transportation Authority (RTA) is a sales/use tax applicable to certain areas within Colorado. For a list of the RTA Districts, the rates and boundaries, refer to the Colorado Sales/Use Tax Rates, form DR 1002.

For additional Consumer Use Tax information, refer to FYI General 10.

Who Must File

RTA consumer use tax must be paid by Colorado residents and businesses on purchases that did not include Colorado sales tax and the items purchased were used, stored or consumed in one of the RTA Districts in Colorado.

When to File

Individual consumer use tax can be paid on an annual basis, similar to how you file your individual income tax return. Any merchandise purchased January to December that is subject to consumer use tax is due by April 15th the following year. Business consumer use tax can be paid annually if your total use tax owed is less than \$300 per year, due on January 20th of the following year. If total use tax owed equals or exceeds \$300 at the end of any month, the return is due by the 20th of the following month.

RTA Schedules

Complete the applicable RTA Schedules for your records only. Transfer the figures from the schedule to the Consumer Use Tax Return, DR 0251.

If use tax is due in more than one of the RTA Districts, a separate return must be filed for each district.

Late Filing

If this return and remittance are postmarked after the due date, a penalty of 10% plus ½% per month (not to exceed 18%) is due. Interest and penalty-interest are due at the prime rate, effective July 1 of the previous year. Interest rates can be found in FYI General 11.

Filing An Amended Return?

If you are filing an amended return by paper, check the amended return box. A separate amended return must be filed for each period and district. The amended return must show all lines as corrected, not merely the difference(s). The amended return replaces the original in its entirety.

Note: Amended consumer use tax returns cannot be filed through Revenue Online. Filing another consumer use tax return through Revenue Online is treated as additional tax due; the second filing does not replace the original return.

Online Filing and Payment Instructions

To save time and reduce filing errors, file your consumer use tax return and your RTA consumer use tax return together using Revenue Online. Go to www.Colorado.gov/RevenueOnline and follow these steps:

1. Under Quick Links, click on File a Return.
2. Click on Consumer Use Tax.
3. Read the information on the page. Then click Next.
4. Follow the steps and file your return.
5. Once you have submitted your return, click the red Make a Payment button.
6. Select the payment type, and follow the steps to make your payment.

Note: For Consumer Use tax returns filed in Revenue Online, applicable RTA consumer use taxes are included with the electronic return and a separate DR 0251 is not required.

If you cannot file through Revenue Online, complete this return in its entirety and mail with payment to:

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

Retain a copy of this return for your records.



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RTA Consumer Use Tax Return

0395-100

Period Covered (MM/YY-MM/YY)	Account Number	FEIN	SSN
-			

Purchaser/Business Name

Address	City	County	State	Zip

If out-of-state taxpayer, provide Colorado address

Street Address	City	County	State	Zip

Signed under penalty of perjury in the second degree

Signature	Date (MM/DD/YY)	Phone Number

1a. Purchase invoices covering the tangible property included in this return. Attach a separate sheet of paper if necessary.

Invoice Date (MM/DD/YY)	Name of Vendor	Address	Amount

Check here if this is an amended return

1b. Total from attachments

2. Write in name of RTA District here: See schedules provided. ▶

3. Taxable Amount: Add lines 1a and 1b.		00
4. Tax Rate (Refer to RTA schedules or DR 1002)		
5. Net Tax Due: Multiply line 3 by line 4.	(100)	00
6. Penalty	(200)	00
7. Interest & Penalty-Interest	(300)	00
8. Amount Owed: Add lines 5, 6 and 7. Pay this amount with your return.	(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.



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Pikes Peak RTA Schedule

Complete this schedule and transfer the figures to the RTA Consumer Use Tax Return. Write "Pikes Peak RTA" on line 2.

1a. Purchase invoices covering the tangible property included in this return. Attach a separate sheet of paper if necessary.

Invoice Date (MM/DD/YY)	Name of Vendor	Address	Amount
			00
			00
1b. Total from attachments			00

Total Pikes Peak RTA

2. Taxable Amount: Add lines 1a and 1b.	00
3. Tax Rate	.0100
4. Net Tax Due: Multiply line 2 by line 3.	00
5. Penalty	00
6. Interest & Penalty-Interest	00
7. Total: Add lines 4, 5 and 6.	00

