



Finance  
250 N. 5<sup>th</sup> Street  
Grand Junction, CO 81501  
(970) 244-1521

ANNUAL USE TAX RETURN FOR \_\_\_\_\_ (YEAR)

TAXPAYER/BUSINESS NAME: \_\_\_\_\_

PHYSICAL STREET ADDRESS: \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

<u>Item or Group Description</u>	<u>Vendor Name &amp; Location</u>	<u>Purchase Price</u>
1. _____	_____	\$ _____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
<i>If you need more space, please attach an extra sheet.</i>		
6. Total Taxable Purchases	(Add lines 1 through 5)	\$ _____
7. City Use Tax Rate		x 3.25%
8. Use Tax Due (If \$50 or greater)	(Multiply line 6 by line 7)	\$ _____

If Line 8 is \$50 or greater, complete and sign this return, and then mail it with payment to:

**City of Grand Junction  
Finance  
250 N. 5<sup>th</sup> St  
Grand Junction, CO 81501**

*This Return is **DUE BY FEBRUARY 28<sup>TH</sup>** for purchases made the previous year.*

*If not postmarked by that date, late penalties and interest may apply.*

I hereby certify that I have examined this return and that it is, to the best of my knowledge and belief, a true and complete return made in good faith for the period hereinabove stated.

Name (please print): \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Instructions for completing this form are attached.

THANK YOU FOR YOUR COOPERATION.

## INSTRUCTIONS TO FILE ANNUAL USE TAX RETURN

*The Annual Use Tax Return itself will be mailed each year. You can access both these instructions and the return online at [www.gjcity.org](http://www.gjcity.org).*

Listed below are some examples of items that are subject to use tax at the rate of 3.25%, the same as the City sales tax rate. Sales and Use Taxes are substitutes for each other; they are **not two separate taxes**.

Use tax is due when a legally imposed city sales tax equal to or greater than 3.25% has not been paid on the purchase, rental or lease of tangible personal property that is stored, used or consumed in the City of Grand Junction. Common examples of purchases subject to use tax include but are not limited to:

- Clinical supplies for a dental office, or a medical office
- Medical instruments, surgery supplies
- Professional journals, magazines subscriptions, books
- Office supplies -- paper, tape, printer cartridges, file folders, pens, pencils, paper cutters
- Software, printers, computers, cell phones, CDs, diskettes, hard drives, cables, supplies, batteries
- Advertising items – mugs, hats, calendars, t-shirts, pens, magnetic calendars
- Presentation folders, brochures
- File cabinets, desks, telephone systems, bookshelves
- Signs, banners, tags, business cards, name badges, employment compliance posters, maps
- Items removed from inventory for use in the business or for personal use

Please note that this list is not all inclusive and intended only to provide examples of what is taxable. **If you have questions on what is taxable or how to complete the return, please call (970) 244-1521.**

In accordance with City regulation 3.12.060 [95-03], if use tax for any one business is less than \$50, that business is not required to file an annual use tax return or pay the use tax (if any) that is due. If you do not file a return, please understand that the City will assume that your use tax liability falls below the minimum of \$50.

**ANNUAL USE TAX RETURNS ARE DUE ON OR BEFORE FEBRUARY 28<sup>TH</sup>  
FOR PURCHASES MADE THE PREVIOUS YEAR**