



Customer Service Division
PO Box 1809, 250 N 5th Street
Grand Junction, CO 81501
(970) 244-1521

INSTRUCTIONS TO FILE ANNUAL USE TAX RETURN

Please keep these instructions on file, as we will not be mailing them again next year. The Annual Use Tax Return itself will be mailed each year. You can access both these instructions and the return on line at www.gjcity.org.

Listed below are some examples of items that are subject to use tax at the rate of 2.75%, 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 2.75% 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 purchased through an out of city/state catalog -- paper, tape, printer cartridges, file folders, pens, pencils, paper cutters, paper slips
- 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 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 Debi Overholt at 970-244-1521 or Jodi Romero 970-244-1520.**

In accordance with City regulation 34-106, if use tax for any one business is less than \$50, that business is not required to file an initial 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 and you will be responsible if this assumption is incorrect.

ANNUAL USE TAX RETURNS ARE DUE ON OR BEFORE FEBRUARY 28TH OF THE YEAR FOLLOWING THE REPORTING PERIOD