



Construction Equipment Declaration

FOR QUESTIONS CALL: 303-289-3628

1) Legal Name of Business or Individual Name (Last, First):				Original Declaration Amended Declaration Final Declaration
2) Trade Name of Business (If any):				
3) Mailing Address:				
4) City:		5) State:	6) Zip:	7) Email:
8) City Permit Number (if applicable):			9) Address of Project/Jobsite:	

	a) Equipment Description / Asset ID	b) Serial/Vin Number	c) Date Moved into the City	d) Date Moved out of the City	e) Days in City	f) Purchase Price	g) Date of Purchase	h) Tax Credit (Attach documentation)	i) Net Equipment Value	j) Taxable Amount
10										
11										
12										
13										
14										
15										
16										

Under penalties of perjury, I declare that I have examined this Construction Equipment Declaration and it is true and correct to the best of my knowledge & belief.

Signature			Date		17) Enter Sum of - Lines 10-16(in column j):
					18) Totals from other sheets
Printed Name			Title		19) Total Taxable Amount (Sum of Lines 17 & 18)

CONSTRUCTION EQUIPMENT DECLARATION

General Instructions

This form is used for taxpayers to declare Construction Equipment (**CE**) that is brought into the City of Commerce City ("City") pursuant to Section 20-5-T of the Commerce City Revised Code ("Code") and to report any use tax that may be due as a result. Separate declarations must be made for each construction project. Any equipment with a purchase price of \$2,500 or greater that is used in the City must be declared even if no use tax is due. All equipment, regardless of how old it is, must be declared. Rented equipment does not need to be declared.

Due Date for Filing Construction Equipment Declaration

- The initial declaration form shall be filed with the city on or before the date any equipment is located within the City for a project. Declarations may be filed by email, mail or in person. Declarations filed by mail must be postmarked by the due date.

Amended Declaration(s) Required: Taxpayers must report changes to initial declarations by filing amended declarations at least once every 90 days after the equipment is first located in the city.

For projects less than 90 days - an amended declaration is required no later than 10 days after moving declared equipment in or out of the City. Indicate whether the declaration is an original or amended declaration by checking the appropriate box on the upper right side of the form.

Additional equipment brought into the City on an existing project that was not previously declared must be declared on a separate initial declaration filed as described above.

An equipment declaration and any tax owed must be filed within 20 days of removing equipment from the city.

Proration Provision: Construction equipment that was not otherwise subjected to the Commerce City sales or use tax, and which is located within the boundaries of the City of Commerce City for a period of thirty (30) consecutive days or less, are subject to Commerce City use tax on a prorated basis only if the equipment is declared in advance. If the equipment is not declared in advance or is located within the City for over thirty (30) consecutive days, the amount of tax due will be calculated on 100% of the original purchase price.

Equipment under \$2,500 does not need to be declared. This exemption does not apply to the sales/use tax due on rented or leased tools or equipment, nor does the exemption apply to tools or equipment purchased directly for and charged directly to a specific project.

Credit for legally imposed sales/use tax. Credit for legally imposed sales/use tax paid to any other city, county and/or state is allowed to the extent that the total tax rate charged does not exceed 9.25%. Credit for legally imposed city taxes paid within Colorado is limited to the specific city rate charged and paid. Proof of taxes previously paid is required and includes purchase invoices, equipment registrations and copies of previously filed equipment declarations with proof of payment.

Claim for Refund Required for Overpayment. If after amending a declaration, the taxpayer discovers that an overpayment of use tax has occurred, a signed *Claim for Refund* form must be submitted with the amended declaration. A *Claim for Refund* form is available on the Tax Division section of the city website or by contacting the Tax Division at (303-289-3628).

Signature required. The person completing the declaration on behalf of the taxpayer must sign and date the form at the bottom. A printed name is also required.

If the taxpayer is not an individual person, the title of the officer or agent completing the form on behalf of the taxpayer must also be printed on the form. Forms without a signature will be returned and may not be considered timely filed.

Specific Instructions

Lines 1 thru 7 – Taxpayer Information. Print the legal name, the trade or other name the taxpayer is known by, and the mailing address of the taxpayer. For declarations of individuals or sole proprietorships, print the last name followed by the first name on line 1.

Line 8 – City Permit Number. List the permit number for the project on which the equipment is used.

Line 9 – Project Address. List the street address of the project or jobsite in the city.

Lines 10 – 16 (and additional sheets if necessary). *Complete one line for each piece of equipment. Attach additional sheets if more equipment was use on the project.*

Column a – Equipment Description & Identification Number. List a general description for the piece of equipment along with an identification number that may be used to trace the equipment to the taxpayer's purchase records such as an asset tag number.

Column b – Serial Number or Vehicle Identification Number. List the piece of equipment's serial number or vehicle identification number.

Column c – Date moved into city. List the date that **CE** is first brought into the city for use on the current project. This date will be used to determine the date that use tax is due.

Column d – Date moved out of the city. List the date that **CE** is moved out of the city. For projects less than 90 days in duration, this move out date will be used to determine the date that use tax is due.

Column e – Days in city. List the total number of consecutive days the equipment was located in the city.

Column f – Purchase price - List the full original purchase price of the equipment as shown on the taxpayer's original purchase contract or invoice. Provide original purchase documents, registrations and or any prior use tax reporting information showing any taxes that were paid to other taxing authorities.

Column g – Date of purchase – List the date that equipment was purchased as shown on the original purchase invoice or contract.

Column h – Tax Credit. Credit may be taken against Commerce City use tax for legally imposed sales or use taxes previously paid to any Colorado municipalities or to other states in accordance with Code sections 20-5-M and 20-5-N. Such credit may not exceed the Commerce City use tax due.

If no municipal or other state sales or use tax has been paid on the equipment, enter a zero in this column (h).

To compute a Colorado municipal credit amount, take the total of any previously paid, legally imposed city sales or use tax and divide this amount by **0.045**. Enter the result in this column (h).

Do not include State of Colorado, RTD, cultural district (CD), football district (FD), county, or other special district sales or use taxes. Credit is allowed only for legally imposed sales or use tax previously paid to other Colorado cities.

For example, if a piece of equipment was purchased for \$125,000 and a sales tax of 6.1% (consisting of 2.9% State tax, 1.2% RTD/CD/FD tax, and 2.0% city tax) was legally imposed (consisting of \$2,500 in city sales tax; \$7,625 in total sales tax), the municipal credit amount would be \$55,555.56 - (\$2,500 city sales tax divided by 0.045).

To compute another state credit amount, take the total of any previously paid, legally imposed state sales or use tax and divide this tax amount by **0.0925**. Enter the result in this column (h).

For example, if a piece of equipment was purchased for \$100,000 and a total state sales tax of 7.0% (\$7,000) was legally imposed by a state other than Colorado, the credit amount would be \$75,675.68 (\$7,000 sales tax divided by 0.0925).

NOTE: Proof of payment of any taxes for which a credit is claimed must be submitted with the declaration.

Column i – Net Equipment Value. If the amount in column (h) is *greater than or equal to* the amount in column (f), enter a zero in this column (i).

If the amount in column (h) is *less than* the amount in column (f), subtract the amount in column (h) from column (f) and enter the difference in this column (i).

Column j – Taxable Amount. Use tax may be prorated for equipment, which is located in the city for 30 consecutive days or less if it is declared prior to the date the equipment is first located within the City.

If the number in column (e) is *greater than 30*, enter the amount in column (i) in column (j). If the number in column (e) is *less than or equal to 30*, divide the amount in column (i) by 12 and enter the result in column (j).

Complete each column for each piece of equipment. If additional lines are needed for more than seven pieces of equipment, attach additional schedules with the same information. **Do not summarize all equipment in a single line.**

Line 17 – Total – Lines 10-16. Enter the sum of column (j) for lines 10 through 16 on this line 17.

Line 18 – Total Taxable Amount from Additional Sheets. Enter the total taxable amount, if any, computed on additional schedules used to detail additional pieces of equipment on this line 18.

Line 19 – Total Taxable Amount. Enter the sum of lines 17 and 18. This is the amount subject to city use tax.

Line 20 – Use Tax Due. Multiply the amount on line 19 by 0.045 (4.5%, the city use tax rate). This is the amount of use tax due.

Signature – After reviewing the form for accuracy, sign and date the form. Print your name, title and phone number.

Payment – Checks should be made payable to the *City of Commerce City* and mailed to the address listed below. The use tax is due when the declaration is filed. The declaration and payment of use tax due must be postmarked on or before the date, that equipment is first located within the city. Payments postmarked after the due date will be subject to penalties and interest as provided in the Commerce City Revised Tax Code.

Department of Finance

Sales Tax Division
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