

Final Reconciliation Return Use Tax Return/Claim for Refund

Please Type or Print Clearly

City of Aspen
Finance Department
Use Tax Division

1) Legal Name of Business or Individual Name (Last, First):			
2) Trade Name of Business (if any):		7) City Account No. (if applicable):	
3) Mailing Address:			8) Building Permit No.:
4) City:	5) State:	6) Zip:	9) Certificate of Occupancy Date:
10) Project Street Address:			

11) Brief description of work performed:

Computation of Use Tax Due	12) Enter the total cost of construction materials used on the project. Include costs of materials used by all subcontractors. (Include a Job Cost Report as documentation of your material costs)		
	13) Enter the total cost of materials included in line 12 that were either 1) purchased in the City of Aspen and sales tax was collected by the seller or 2) purchased prior to January 10, 2008. (Include copies of all invoices as documentation for your deduction)		
	14) Exemption. \$50,000 materials exempt from each project.		
	15) Total materials subject to use tax. Subtract lines 13 and 14 from line 12.		
	16) Total Use Tax. Multiply line 15 by 2.1% (.021).		
	17) Enter the estimated use tax collected based on the 1) deposit method or 2) actual cost method. If line 17 equals line 16, no additional use tax is due. Sign and submit the report without payment.		
	18) If line 17 is <i>grater than</i> line 16, enter the difference. This is your overpayment amount.		
	19) If line 17 is <i>less than</i> line 16, enter the difference. This is the additional use tax due.		
	20) Penalty Due (10% of line 19, minimum \$15):		
	21) Interest Due (1.5% of line 19 per month):		
22) TOTAL DUE (total of lines 19 through 21):			

DUE DATE FOR RETURN:

The additional use tax due computed on line 19 must be reported and paid within 90 days of the issuance of the Certificate of Occupancy (line 9). Amounts paid after this grace period are subject to penalty and interest from the date of the Certificate of Occupancy.

Taxpayer Signature	Under penalties of perjury, I declare that I have examined this Final Reconciliation Return and it is true and correct to the best of my knowledge & belief.		
	_____ Signature	_____ Date	
	_____ Printed Name	_____ Title	_____ Phone Number