



Advance Construction Equipment Declaration Use Tax Return

Do not use this form for declaration after-the-fact (see instructions)

City of Westminster
Department of Finance
Sales Tax Division
(Updated 1/2026)

| | | | |
|---|-----------|---------|---|
| 1) Legal Name of Business or Individual Name (Last, First): | | | <input type="checkbox"/> Original Declaration <input type="checkbox"/> Amended Declaration <input type="checkbox"/> Final Amended Declaration |
| 2) Trade Name of Business (if any): | | | 7) City Account Number (if applicable): |
| 3) Mailing Address: | | | 8) Address of Project/Jobsite: |
| 4) City: | 5) State: | 6) Zip: | 9) Date equipment first located in City: |
| E-mail Address: | | | |

| a) Equipment Description/ID Number | b) Days In City | c) Purchase Price | d) Municipal Credit | e) Net Purchase Price | f) Taxable Amount |
|------------------------------------|-----------------|-------------------|---------------------|-----------------------|-------------------|
| 10) | | | | | |
| 11) | | | | | |
| 12) | | | | | |
| 13) | | | | | |
| 14) | | | | | |
| 15) | | | | | |
| 16) | | | | | |
| 17) | | | | | |
| 18) | | | | | |

(Attach additional sheets if necessary)

DUE DATE FOR RETURN:
The use tax amount computed on line 22 must be remitted with a copy of this return prior to or on the date that equipment is first located in the City. Late returns are not eligible for the 30 day pro-ration and are subject to penalty and interest.

AMENDED DECLARATION REQUIRED:
An amended declaration must be filed every 90 days or within 10 days of substantial completion, whichever occurs first. Additional original declarations are

| | |
|--|--|
| 19) Total - Lines 10-18 (Column f): | |
| 20) Total Taxable Amount from Additional Sheets: | |
| 21) Total Taxable Amount (Total Lines 19 & 20): | |
| 22) Use Tax Due (4.25% of Line 21): | |

| | |
|---------------------------|--|
| Taxpayer Signature | <p>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.</p> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 60%; border-bottom: 1px solid black; margin-bottom: 5px;"> <div style="text-align: center; margin-bottom: 5px;"> Signature</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">Printed Name</div> </div> <div style="width: 35%; border-bottom: 1px solid black; margin-bottom: 5px;">Date</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 33%; border-bottom: 1px solid black; margin-bottom: 5px;">Title</div> <div style="width: 33%; border-bottom: 1px solid black; margin-bottom: 5px;">Phone Number</div> </div> |
|---------------------------|--|

Instructions for Advance Construction Equipment Declaration

General Instructions

Purpose of Form

This form is used for taxpayers to declare construction equipment which will be located in the City of Westminster ("City") pursuant to § 4-2-10 of the *Westminster Municipal Code* ("Code") and report any use tax that may be due from the utilization thereafter. A declaration must be made even if no use tax is due.

Due Date

Construction equipment must be declared to the City prior to or on the date the equipment is first located in the City. Any use tax due from such use must be paid at the time of declaration in order for the declaration to be considered timely filed. Declarations may be filed by mail provided they are postmarked by the due date.

Declaration After-the-Fact

Taxpayers declaring equipment after it has been located in the City who have not included such equipment on a previously filed advance declaration must file a standard Construction Equipment Declaration form.

Equipment declared after the fact is not eligible for the pro-rated amount of use tax described in § 4-2-10(B)(2) of the Code and is subject to penalties and interest for late payment. A standard *Construction Equipment Declaration* form may be obtained from the *Tax/License Toolbox* section of the City website or by contacting the Sales Tax Division.

Reminders

Amended Declaration(s) Required. Taxpayers must report changes to original declarations by filing amended declarations at least once every ninety (90) days after the equipment is first located in the City. For projects less than ninety (90) days in duration, an amended declaration is required no later than ten (10) days after substantial completion of the project. Indicate whether the declaration is an original or amended declaration in the upper right side of the form. Equipment not previously declared must be declared on a separate original declaration filed prior to or on the date of its location in the City even if it has been less than 90 days since the previous filing.

Equipment under \$2,500 need not be declared. Taxpayers need not declare any existing equipment for which the purchase price was less than \$2,500. Such equipment shall be presumed to have been purchased in a municipality having a sales or use tax at a rate at least equal to the rate established pursuant to § 4-2-3 and such tax shall be presumed to have been paid to that municipality. This exemption does not apply to the sales/use tax due on rented or leased tools or equipment, or tools or equipment purchased directly for and charged directly to a specific job or project in the City.

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 may be obtained from the *Tax/License Toolbox* section of the City website or by contacting the Sales Tax Division.

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 a natural 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 6 – 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 natural persons or sole proprietorships, print the last name followed by the first name on line 1.

Line 7 – City Account Number. If the taxpayer is licensed with the City, list the 8-digit Westminster tax account number.

Line 8 – Project Address. List the street address of the project or jobsite in the City.

Line 9 – Anticipated Date of First Location in the City. List the date that construction equipment will be or is anticipated to be first located in the City. This date will determine the date that use tax is due (see *Due Date* above).

Note: Some taxpayers may wish to defer the payment of use tax for equipment that will not be located in the City until later in the project. This can be accomplished by filing separate declarations for each piece of equipment as it is located in the City. *In any case, each piece equipment must be declared prior to or on the date of its location in the City.*

Lines 10 – 18 (and additional sheets if necessary).
Complete one line for each piece of equipment.

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 a serial number or asset tag number.

Column b – Days in City. List the number of days the equipment will be used in the City. For original declarations, list an anticipated number of days.

Column c – Purchase price. List the full original purchase price of the equipment.

Note: Use tax is due on the full original purchase price of the equipment regardless of its age or condition at the time of first use in the City. *Do not list a depreciated value.*

Column d – Municipal Credit. Credit may be taken against Westminster use tax for legally imposed sales or use taxes previously paid to Westminster or other municipalities. Such credit may not exceed the Westminster use tax due.

If no municipal sales or use tax has been paid on the equipment, enter a zero (0) in this column (d).

To compute the municipal credit amount, take the total of any previously paid, legally imposed municipal sales or use tax and divide this amount by 0.0425. Enter the result in this column (d).



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 municipalities.

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 (\$2,500 in city sales tax, \$7,625 in total sales tax), the municipal credit amount would be \$64,935.06 (\$2,812.50 city sales tax divided by 0.0425).

Column e – Net Purchase Price. If the amount in column d is *greater than or equal to* the amount in column c, enter a zero (0) in this column (e).

If the amount in column d is *less than* the amount in column c, subtract the amount in column d from column c and enter the difference in this column (e).

Column f – Taxable Amount. Use tax may be prorated for equipment which will be located in the City for thirty (30) consecutive days or less provided that it is declared prior to or on the date of its location in the City.

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

Complete each column for each piece of equipment. If additional lines are needed for more than 10 pieces of equipment, attach additional schedules with the same information. For audit purposes, *do not summarize all equipment in a single line.*

Line 19 – Total – Lines 10-18. Enter the sum of column f for lines 10 through 18 on this line 19.

Line 20 – 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 20.

Line 21 – Total Taxable Amount. Enter the sum of lines 19 and 20. This is the amount subject to City use tax.

Line 22 – Use Tax Due. Multiply the amount in line 22 by 0.0425 (4.25%, the City use tax rate). This is the amount of

use tax due. This amount must be remitted on or before the date listed on line 9.

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

Payment – Checks should be made payable to the *City of Westminster* 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 in the City. Payments postmarked after the due date will be subject to penalties and interest.



WESTMINSTER

Department of Finance
Sales Tax Division
4800 W 92nd Avenue
Westminster, CO 80031

Phone: (303) 658-2065
E-mail: salestax@westminsterco.gov

For forms, *Tax Compliance Guide* publications on a variety of construction related topics, and additional resources, visit the Tax/License Toolbox section under Business at our website: <http://www.westminsterco.gov>