



Construction Equipment Declaration Use Tax Return

Use this form only 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):			
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) Purchase Price	c) Municipal Credit	d) Net Purchase Price	e) Use Tax Due (4.25% of Column d)
10)				
11)				
12)				
13)				
14)				
15)				
16)				
17)				
18)				

(Attach additional sheets if necessary)

19) Total - Lines 10-18 (Column e):

20) Total Use Tax Due from Additional Sheets:

21) Total Use Tax Due (Total Lines 19 & 20):

22) Penalty Due:

23) Interest Due:

24) Total Penalty & Interest Due (Total Lines 22 & 23):

25) Total Tax, Penalty & Interest Due (Total Lines 21 & 24):

PENALTY DUE:

Penalty is 10% of use tax due (line 21) or \$15, whichever is greater.

INTEREST DUE:

Interest is 1% of use tax due (line 21) and is calculated for each month or portion of a month that a tax deficiency remains unpaid. Use tax on construction equipment is due on the date of first location in the City.

**Taxpayer
Signature**

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

Printed Name

Title

Phone Number

Instructions for Construction Equipment Declaration

General Instructions

Purpose of Form

This form is used for taxpayers to declare construction equipment which was located in the City of Westminster ("City") pursuant to § 4-2-10 of the *Westminster Municipal Code* ("Code") and report any use tax that was due from the utilization thereafter.

Due Date

Construction equipment must be declared to the City prior to or on the date the equipment is first located in the City and pay any use tax due at that time. If payment is remitted after the due date, penalties and interest will apply.

Declaration After-the-Fact

Construction equipment must be declared to the City prior to or on the date the equipment is first located in the City. 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.

If construction equipment is being declared prior to or on the date of its location in the City, an *Advance Construction Equipment Declaration* should be filed. An *Advance 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

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.

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 as, 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 job in the City.

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

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 – 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 c – 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 (c).

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 0.0385. Enter the result in this column (c).



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

If the amount in column c is less than the amount in column b, subtract the amount in column c from column b and enter the difference in this column (d). This is the amount subject to City use tax.

Column e – Use Tax Due. Multiply the amount in column d by 0.0425 (4.25%, the City use tax rate) and enter the result in this column (e).

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 e for lines 10 through 18.

Line 20 – Total Use Tax Due from Additional Sheets. Enter the use tax due, if any, computed on additional schedules used to detail additional pieces of equipment.

Line 21 – Total Use Tax Due. Enter the sum of lines 19 and 20. This is the total City use tax due.

Lines 22 & 23 – Penalty Due & Interest Due. Penalty and interest apply if construction equipment is not declared along with payment of any use tax due prior to or on the date of being located in the City. Do not use this form if equipment will be declared and the use tax will be paid prior to or on the date listed on line 9 (see *Declaration After-the-Fact* above)

Penalty is 10% of the use tax due or \$15, whichever is greater.

Interest is calculated for each month or portion of a month that a tax deficiency remains unpaid. Interest accrues in whole month increments beginning the day after the date listed on line 9.

Use the following table to compute the penalty and interest due, if any:

Penalty & Interest Computation Table (Optional)

i)	Enter the date listed on line 9 of the form (Date of First Location in the City)	
ii)	Enter the date that payment of the use tax is estimated to be postmarked by.	
If the date on (ii) above is on or before the date on (i) above, enter a zero (0) on lines 24 and 25. Otherwise, continue to (iii) below.		
iii)	Enter the amount listed on line 23 of this return (total use tax due).	
iv)	Multiply the amount in (iii) above by 10% (0.10).	
If the amount on (iv) above is <i>less than or equal to</i> \$15, enter \$15 on line 24. If the amount on (iv) above is <i>greater than</i> \$15, enter the amount from (iv) above on line 24.		
v)	Enter the number of months between the due date from (i) above and the postmark date from (ii) above. Round up to the nearest whole month.	
vi)	Compute the monthly interest due by multiplying the tax due from (iii) above by 1% (0.01).	
vii)	Multiply lines (v) and (vi). Enter the total on line 25.	

Line 24 – Total Penalty & Interest Due. Enter the sum of lines 22 and 23. This is the total penalty and interest due.

Line 25 – Total Tax, Penalty, and Interest Due. Enter the sum of lines 21 and 24. This is the total amount due. Remember that interest will continue to accrue on the unpaid tax deficiency each month until paid.

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 was due on the date entered in line 9. Payments postmarked after the due date will be subject to penalties and interest.



WESTMINSTER

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 Sales Tax Division
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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>