



ADDRESS: 7501 VILLAGE SQUARE DRIVE, SUITE 100
 CASTLE PINES NORTH, CO 80108
PHONE: 720-234-1957
EMAIL: SCOTT.STEWART@CPNGOV.COM

BUILDING USE TAX RETURN

Business Name	Business Street Address	Business Phone
Contact Name	Contact Phone	Contact Email
Castle Pines North job site address	Project Description	Building Permit #

Purchase invoices covering the construction and building materials included in this return. Attach a separate sheet if necessary.

Invoice Date	Vendor Name	Vendor Address	Amount

1) Total purchases listed above	
2) Total purchases from separate sheet (if necessary)	
3) Total Purchases (add line 1 and line 2)	
4) Tax Rate	2.75%
5) Amount of Tax Due (multiply line 3 by line 4)	
6) 10% Late Penalty of tax (multiply line 5 by 0.10)	
7) Interest Due (2008: 8% interest) (multiply line 5 by 0.66% per month)	
8) Total Amount Due (add lines 5, 6, and 7) – make check payable to City of Castle Pines North	
Signed under penalty of perjury in the second degree	
Signature	Date

Instructions

Use Tax is due if 1) materials purchased for this project are used and consumed in the City of Castle Pines North, and 2) the amount of use tax paid at the time of permit issuance does not cover the amount of use tax due for the project. The most common scenarios are:

- City sales tax was not paid on project costs relating to site development items (landscaping, paving, parking lot lighting, utility connections). Use tax on site development items was not charged on the building permit.
- The estimate of the amount of building materials on the permit was too low. Use tax is due on the amount of building materials that exceeds the estimated amount on the permit.

Late Fees

- Penalty and interest are both due if this return is filed late. Please file this return after 20 days of the receipt of this tax return to avoid late fees. A postmark is proof of timely filing. You may also bring this return into our offices by the due date.

• This form must be filed and all use taxes must be paid on a project before the Certificate of Occupancy can be issued •