DR 0221 (01/20/12)
COLORADO DEPARTMENT OF REVENUE
1375 SHERMAN STREET
DENVER CO 80261-0009
www.TaxColorado.com

COLORADO CIGARETTE TAX RETURN

Department Use Only

● ☐ **Check here if this is an amended return**

ACCOUNT NUMBER	NAME	PERIOD		DUE DATE		
		Month	Year	Month	Day	Year

IMPORTANT: Failure to comply with the reporting and other requirements of Title 39, Session Laws of Colorado, is a violation subjecting the violator to the penalties prescribed.

0221-100

1.	20 Count Stamp Sheet Purchases (stamp type 121 totals)	$	00
2.	20 Count Stamp Roll Purchases (stamp type 122 totals)	$	00
3.	20 Count Wide Stamp Sheet Purchases (stamp type 126 totals)	$	00
4.	25 Count Stamp 10 Across Purchases (stamp type 123 totals)	$	00
5.	25 Count Stamp 12 Across Purchases (stamp type 124 totals)	$	00
6.	Total purchases (add lines 1 through 5) ● 6	$	00
7.	Service fee allowed vendor (only if paid by EFT on or before due date)	$	00
8.	Net Stamp Purchases due (subtract line 7 from line 6)	$	00
9.	Sample and test panel packs (**Manufacturers Only**) ● 9	$	00
10.	Total tax due (add lines 8 and 9)	$	00
11.	Credit for returned stamps. Original manufacturer's statement or affidavit of returned merchandise must be attached ● 11	$	00
12.	Discount taken on returned stamps (.9524% of line 11)	$	00
13.	Net credit (line 11 minus line 12)	$	00
14.	Net tax due (line 10 minus line 13) ● 14	$	00
15.	Penalty, multiply line 14 by 10% (.10)	$	00
16.	Interest, multiply line 14 by _____	$	00
17.	**Amount owed** (add lines 14, 15 and 16) **PAID BY EFT** ☐	$	00

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

I hereby certify, under penalty of perjury in the second degree, that the statements made herein are, to the best of my knowledge, true and correct.

Signature	Title	Date

Please photocopy and retain copy for your records.

INSTRUCTIONS

Lines 1 through 5 Enter gross amount of all purchases of cigarette stamps made during the month (by stamp type).

Line 6 Total gross amount of stamp purchases (add Lines 1 through 5).

Line 7 Multiply amount on line 6 by .9524% (.009524) **ONLY if return is filed and paid by due date.** Round amount to the nearest dollar.

Line 8 Enter net stamp purchases due (subtract line 7 from line 6).

Line 9 **Manufacturers Only.** Enter tax for sample and test panel cigarettes.

Line 10 Total tax due (add line 8 and 9).

Line 11 **Returns to manufacturer.** Multiply the total number of stamps returned to the manufacturer by $.84 or $1.05 depending on the type of stamp ($.84 for 20 count packs and $1.05 for 25 count packs). Attach manufacturer's certification to the return.

Line 12 Multiply the amount on line 11 by .9524% (.009524) if the discount was taken when the stamps were originally purchased.

Line 13 Subtract line 12 from line 11.

Line 14 Net tax due. Subtract line 13 from line 10. If the amount of the net tax credit (line 13) exceeds the net amount owed (line 10), Form DR 0137 'Claim for Refund' must be completed with the original manufacturer's statement or affidavit of returned merchandise attached**.**

Line 15 Penalty. If payment is received after the due date, multiply line 14 by 10% (.10).

Line 16 Interest. If payment is received after the due date, multiply line 14 by preprinted rate.

Line 17 **Amount Owed** (add line 14, 15 and 16)

- Payment is required by EFT. If you pay by check, your payment may be returned and/or your vendor fee denied. You must file a return even if no tax is due.
- You must file a return even if no tax is due.

Mail return to: Colorado Department of Revenue
1375 Sherman Street
Denver, Colorado 80261-0009

Stamp Type	Description	Sales Unit
121	20 count fuson padded sheets	3,750 per pad
122	20 count fuson	30,000 per box
123	25 count fuson 10 across	7,200 per box
124	25 count fuson 12 across	7,200 per box
126	20 count wide fuson	3,750 per pad