DR 0218 (01/20/12)
COLORADO DEPARTMENT OF REVENUE
EXCISE TAX ACCOUNTING ROOM 237
DENVER CO 80261-0009
www.TaxColorado.com

Department Use Only

CIGARETTE DISTRIBUTOR APPLICATION

This form is to be used by new distributors or change of ownership.
- A separate license is required for each place of business.
- A license will not be issued if the taxpayer owes any delinquent taxes administered by the Department.
- For forms, go to *www.TaxColorado.com* or for more information call 303-205-8211 ext. 6879.

Type of Ownership ☐ **INDIVIDUAL** ☐ **GENERAL PARTNERSHIP** ☐ **OTHER (specify):** _____ ☐ **CORPORATION** ☐ **LLC**			**Account Number**
Taxpayer Name (owner, partners or corporation) (last, first, middle)			
Trade Name/Doing Business As (if applicable)			
Address of Principal Place of Business (street)	City	State	ZIP
Telephone ( )	Email Address (required)		
Mailing Address (if different from above)	City	State	ZIP
Telephone ( )	FEIN/SSN (required)	First Day of Business	

A cigarette distributor license is required if the applicant qualifies in any of the following categories.
Check the appropriate boxes:

☐ **Cigarette Distributor—**A person, firm, limited liability company, partnership, or corporation who imports cigarettes into Colorado for sale or resale (includes any means of exchange); **and/or**

☐ **Cigarette Distributor—**Purchasing and affixing tax stamps to packs of cigarettes.

☐ **Cigarette Wholesale Subcontractor—**Purchasing stamped cigarettes from a Colorado distributor for resale to a retailer in Colorado.

The following must accompany this application before your license can be issued:

✓ Cigarette Distributor ONLY – A surety bond issued by a company authorized to do business in this state in an amount equal to the distributor's anticipated total monthly purchase of stamps. A Colorado Cigarette Licensee Surety Bond DR 0219 in the amount of $_____ is included with this application.

✓ Documentation that you will buy cigarettes from at least one manufacturer that is either part of the Master Settlement Agreement or that places funds into a qualified escrow account.

✓ Form DR 1286 and/or DR 1285.

✓ My Department of Revenue sales tax account number is _____ . If you do not have a current Department of Revenue sales tax account number, enclose a completed CR 0100, Colorado Sales Tax/Wage Withholding Account Application, and the proper fees with this application.

✓ Cigarette Distributor ONLY – A completed DR 5785 Authorization for Electronic Funds Transfer (EFT) For Tax Payments.

FEE SCHEDULE The license fee is based on a fiscal year beginning July 1 and ending June 30. If opening date of the business occurs:

JULY	OCTOBER	JANUARY	APRIL	**0218-750**	
AUGUST	NOVEMBER	FEBRUARY	MAY		
SEPTEMBER	DECEMBER	MARCH	JUNE		
FEE: $10.00	**FEE: $7.50**	**FEE: $5.00**	**FEE: $2.50**	Cigarette License Fee.....• **1**	$

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.

The applicant agrees that upon acceptance of the license granted by the Department for cigarette tax, that they are subject to all provisions of the following statutes and regulations: §C.R.S., Title 39, Article 28, Part 1-Cigarette Tax, Title 39, Article 28, Part 2-Tobacco Escrow Funds, Title 39, Article 28, Part 3-Additional requirements for tobacco product manufacturers and stamping agents. The Certified Brands Directory, FYIs, regulations and statutes are available at ***www.TaxColorado.com.*** Non-compliance with these statutes and regulations can result in revocation of the license(s) for two years.

I declare under penalty of perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge (Signature required below).

Type or Print Authorized Signature	Title
Signature of Owner, Partner or Corporate Officer	Date