DR 0229 (06/08/12) WEB
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0009
www.TaxColorado.com

TOBACCO PRODUCTS TAX RETURN

INSTRUCTIONS

Who must file. This return must be filed by all Tobacco Products distributors doing business in Colorado (Section 13, Title 39, Article 28.5 C.R.S.) A return must be filed, even if no tax is due.

Round amounts to the nearest dollar.

Line 1 Total gross purchases. Enter the total amount of taxable items for reporting period at manufacturer's list price. "Manufacturer's list price" means the invoice price for which a manufacturer or supplier sells a tobacco product to a distributor exclusive of any discount or other reduction.

Line 2 Exempt sales Exempt sales apply only to tobacco products which, under the constitution and laws of the United States, may not be made the subject of taxation by this state.

Line 3 Taxable amount Line 1 minus line 2.

Line 4 Tax Line 3 multiplied by 40% (.40).

Line 5 Enter amounts representing merchandise actually shipped from Colorado to retailers in another state as shown in your records.

Line 6 Enter items returned to the manufacturer and for which you have credit memos in your files.

Line 7 Enter only items included on prior returns that were destroyed by distributor. Deductions will not be allowed unless a copy of manufacturer's credit memo is in your files.

Line 8 Taxable credit amount Add lines 5, 6 and 7..

Line 9 Total credit claimed Line 8 multiplied by 40% (.40).

Line 10 Total tax due Line 4 minus line 9.

Line 11 Service fee allowed vendor If EFT payment is received by due date and return is filed by due date. Multiply line 10 by 1.655% (.01655).

Line 12 Net tax due Line 10 minus line 11.

Line 13 Penalty computed at 10% (.10) of tax due plus interest of 1/2 of 1% per month (.005 per month) from date when due, aggregate not to exceed 18%.

Line 14 Interest percentage is per month imposed under §39-21-110.5 C.R.S.

Line 15 AMOUNT OWED Add lines 12, 13 and 14. Payment by EFT is required. If you pay by check, your payment may be returned and the service fee will be denied.

MAIL TO:
COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0009

DETACH FORM ON THIS LINE

Photocopy for your records.
Cut here and send only the coupon below. Help us save time and your tax dollars.

DR 0229 (01/30/12) WEB
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TOBACCO PRODUCTS TAX RETURN **13**

RETURN THIS COPY **0229-100**

Account Number	Period	Due Date

FEIN/SSN

Signed under penalty of perjury in the second degree.

Signature	Date	Phone ( )

Check here if this is an Amended Return ..... ● ☐

Payment is required by EFT. Mail return to: Colorado Department of Revenue, Denver, CO 80261-0009

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.

(Do not write in space below)

● **1**. Total gross purchases (Manufacturer's list price)		00
● **2**. Exempt sales		00
3. Taxable amount (line 1 minus line 2)		00
4. Tax - line 3 multiplied by 40% (.40)		00
● **5**. Shipped to retailers outside Colorado	00	
● **6**. Returned to manufacturer	00	
● **7**. Destroyed by distributor	00	
8. Total credits (add lines 5, 6 and 7)	00	
9. Total credit claimed (line 8 multiplied by 40% (.40)		00
10. Total tax due (line 4 minus line 9)		00
11. Service fee allowed vendor 1.665% (.01665) of line 10, only if paid by EFT on or before due date		00
● **12**. Net tax due (line 10 minus line 11)		00
13. Penalty		00
14. Interest		00
15. AMOUNT OWED (add lines 12, 13 and 14) **PAID BY EFT** ☐	$	.00