

Instructions

See form on page 2

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 the distributor. Deductions will not be allowed unless a copy of the 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

Tobacco Products Tax Return



Check here if this is an Amended Return • <input type="checkbox"/>					0229-100																																																																																										
Account Number	Period (MM/YY - MM/YY) —	FEIN	SSN	Due Date (MM/DD/YY)																																																																																											
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Address		City	State	Zip																																																																																											
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">1. Total gross purchases (Manufacturer's list price)</td> <td style="width: 10%; text-align: center;">• 1</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">00</td> </tr> <tr> <td>2. Exempt sales</td> <td style="text-align: center;">• 2</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>3. Taxable amount (line 1 minus line 2)</td> <td style="text-align: center;">3</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>4. Tax-line 3 multiplied by 40% (.40)</td> <td style="text-align: center;">4</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>5. Shipped to retailers outside Colorado</td> <td style="text-align: center;">• 5</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>6. Returned to manufacturer</td> <td style="text-align: center;">• 6</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>7. Destroyed by distributor</td> <td style="text-align: center;">• 7</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>8. Total credits (add lines 5, 6 and 7)</td> <td style="text-align: center;">8</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>9. Total credit claimed (line 8 multiplied by 40% (.40))</td> <td style="text-align: center;">9</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>10. Total tax due (line 4 minus line 9)</td> <td style="text-align: center;">10</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>11. Service fee allowed vendor 1.665% (.01665) of line 10 (only if paid by EFT and filed on or before due date)</td> <td style="text-align: center;">11</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>12. Net tax due (line 10 minus line 11)</td> <td style="text-align: center;">• 12</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>13. Penalty</td> <td style="text-align: center;">13</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>14. Interest</td> <td style="text-align: center;">14</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="2">15. Amount Owed (add lines 12, 13 and 14)</td> <td colspan="2" style="text-align: right;">Paid by EFT <input type="checkbox"/></td> <td style="text-align: right;">\$</td> <td style="text-align: right;">.00</td> </tr> </table>						1. Total gross purchases (Manufacturer's list price)	• 1				00	2. Exempt sales	• 2				00	3. Taxable amount (line 1 minus line 2)	3				00	4. Tax-line 3 multiplied by 40% (.40)	4				00	5. Shipped to retailers outside Colorado	• 5				00	6. Returned to manufacturer	• 6				00	7. Destroyed by distributor	• 7				00	8. Total credits (add lines 5, 6 and 7)	8				00	9. Total credit claimed (line 8 multiplied by 40% (.40))	9				00	10. Total tax due (line 4 minus line 9)	10				00	11. Service fee allowed vendor 1.665% (.01665) of line 10 (only if paid by EFT and filed on or before due date)	11				00	12. Net tax due (line 10 minus line 11)	• 12				00	13. Penalty	13				00	14. Interest	14				00	15. Amount Owed (add lines 12, 13 and 14)		Paid by EFT <input type="checkbox"/>		\$.00
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<small>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.</small>																																																																																															
Payment is required by EFT. Mail return to: Colorado Department of Revenue, Denver, CO 80261-0009																																																																																															
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