



Tobacco Products Tax Return for Non-Licensed Distributors

General Instructions

Who Must File

This return must be filed by all persons or entities, who are not licensed tobacco distributors, receiving untaxed tobacco products from a distributor who neglected to remit taxes. Tobacco products do not include factory rolled cigarettes. This return must be filed within thirty (30) days of taking possession of the product.

Instructions

Enter your DOR sales tax or account number, your name or the establishment name, month and year tobacco was purchased, your FEIN number or SSN, and your address. Sign and date in the spaces provided.

If RYO tobacco was purchased, list brand of RYO tobacco and total ounces purchased, by brand.

Please send return and make payment to:

Colorado Department of Revenue
 Denver, CO 80261-0009

- Line 1.** Enter the gross purchases of tobacco products, at manufacturer's list price, for the reporting period. 'Manufacturer list price' means the invoice price for which a manufacturer or supplier sells a tobacco product to a non-licensed distributor exclusive of any discount or other reductions.
- Line 2.** Enter the amount of purchases for which excise tax has already been paid to the State of Colorado. (Attach copies of invoices).
- Line 3.** Total untaxed tobacco products, Subtract line 2 from line 1.
- Line 4.** Tax Due. Multiply line 3 by 40% (0.40).
- Line 5.** Penalty. If return is filed more than thirty (30) days after taking possession, multiply line 4 by 500% (5.0)
- Line 6.** Interest. Interest percentage is per month imposed under Section 39-21-110.5.
- Line 7.** **Amount Owed.** Add lines 4, 5 and 6.

DOR Account Number (if applicable)	Period (MM/YY - MM/YY)	FEIN	SSN	0225-100
Business Name or Last name		First name		Middle Initial
Address		City	State	Zip

1. Total gross purchases of tobacco products (Manufacturer's list price)	• 1	00
2. Deduct purchases of tax-paid tobacco products	• 2	00
3. Taxable purchases (line 1 minus line 2)		00
4. Tax due. Line 3 multiplied by 40% (.40)	• 4	00
5. Penalty. If return is filed more than thirty (30) days after first taking possession multiply line 4 by 500% (5.0)		00
6. Interest		00
7. Amount Owed (add lines 4, 5 and 6)		\$.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.

If RYO tobacco has been purchased, list brand name and total ounces per brand purchased.

Brand	Ounces

Signed under penalty of perjury in the second degree.

Signature	Date (MM/DD/YY)
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