



DO NOT SEND

DR 0229 (06/30/15)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0009
www.TaxColorado.com

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 only items that were shipped to consumers outside of Colorado on or after September 1, 2015.

Line 7 Enter items returned to the manufacturer and for which you have credit memos in your files.

Line 8 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 9 Taxable credit amount Add lines 5, 6, 7, and 8.

Line 10 Total credit claimed. Line 9 multiplied by 40% (.40).

Line 11 Total tax due Line 4 minus line 10.

Line 12 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 13 Net tax due Line 11 minus line 12.

Line 14 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 15 Interest percentage is per month imposed under §39-21-110.5 C.R.S.

Line 16 Amount Owned Add lines 13, 14 and 15. 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 If RYO tobacco was purchased or credited, check this box. **0229-100**

Account Number	Period (MM/YY - MM/YY)	FEIN	SSN	Due Date (MM/DD/YY)
Last Name or Business Name		First name		
Address			City	State Zip

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. Shipped to consumers outside Colorado	• 6	00
7. Returned to manufacturer	• 7	00
8. Destroyed by distributor	• 8	00
9. Total credits (add lines 5, 6, 7, and 8)	9	00
10. Total credit claimed (line 9 multiplied by 40% (.40))	10	00
11. Total tax due (line 4 minus line 10)	11	00
12. Service fee allowed vendor 1.665% (.01665) of line 11 (only if paid by EFT and filed on or before due date)	12	00
13. Net tax due (line 11 minus line 12)	• 13	00
14. Penalty	14	00
15. Interest .0025 per month	15	00

16. Amount Owed (add lines 13, 14 and 15) 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.

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

Signed under penalty of perjury in the second degree

Signature	Date (MM/DD/YY)	Phone Number ()
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