



200218 19999

DR 0218 (08/06/20)
COLORADO DEPARTMENT OF REVENUE
Excise Tax Accounting Room 144
PO Box 17087
Denver CO 80217-0087
Tax.Colorado.gov
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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.
Mail application and supporting documents to the address above.
For forms, go to Tax.Colorado.gov. For more information, email DOR_excisetax@state.co.us or call (303)205-6879.

Type of Ownership:

- Individual
General Partnership
Corporation
LLC
Other

Account Number, Specify Other, Taxpayer's Last Name or Business Name, First Name, Middle Initial, Trade Name/Doing Business As, Address of Principal Place of Business, City, State, Zip, E-mail address, Phone Number, Mailing Address, FEIN/SSN, License Start Date, Period, Phone Number

A cigarette distributor license is required if the applicant engages in any of the following activities.

Check the appropriate boxes:

- Cigarette Wholesale Subcontractor
Cigarette Distributor
Wholesaler
Delivery Seller
Stamping Agent



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

✓ 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 0100AP, Colorado Sales Tax and Withholding Account Application, and the proper fees with this application.

✓ Form DR 1286 and/or DR 1285.

✓ Cigarette Wholesale Subcontractor only — Provide documentation showing you will purchase cigarettes certified to sell in Colorado with Colorado stamps affixed, from at least one Colorado Licensed Cigarette Distributor.

✓ Cigarette Distributor Only

Stamping Agents must purchase 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. Colorado Cigarette Licensee Surety Bond, DR 0219, the amount of \$ 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.

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 - September	October - December	January - March	April - June	0218-750	
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 rules: § 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 and guidance publications are available at **Tax.Colorado.gov**. Non-compliance with these statutes and rules can result in revocation of the license(s) for two years.

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

Type or Print Authorized Name	<input type="text"/>	Title	<input type="text"/>
Signature of Owner, Partner or Corporate Officer		Date (MM/DD/YY)	
<input type="text"/>		<input type="text"/>	