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Nicotine Products Distributor Application

- This form is to be used by new distributors or if there is a change of ownership.
A license will not be issued if the taxpayer owes any delinquent taxes administered by the department.
A separate license is required for each place of business.
To download and print forms, visit Tax.Colorado.gov
Mail completed application to the address above.

Form with fields: Type of Ownership (Individual, General Partnership, Corporation, LLC, Other), Colorado Account Number, Last Name or Business Name, First Name, Middle Initial, Trade Name/Doing Business As, Address of Principal Place of Business, City, State, Zip, Phone Number, Email Address, Mailing Address, License Start Date, Period.

A nicotine products license is required if the applicant qualifies in any of the following categories. Check the appropriate boxes:
Nicotine Products Distributor - Check all that apply:
First to receive nicotine products in the state.
Sells nicotine products in Colorado and is primarily liable for the nicotine products tax.
First sells or offers for sale in Colorado nicotine products imported from any other state or county.
Delivery seller - A person located outside of Colorado, who makes a delivery sale of nicotine products to a consumer in Colorado.

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

1. My sales tax Department of Revenue account number is: Colorado Account Number
If you do not have a valid Department of Revenue sales tax account number, enclose a completed CR 0100AP, Colorado Sales Tax and Withholding Account Application, and the proper license fee with this application.
2. A completed DR 5785, Authorization for Electronic Funds Transfer (EFT) For Tax Payments.

Fee Schedule table with columns: July-September, October-December, January-March, April-June, and Nicotine Products License Fee. Fees range from \$10.00 to \$2.50.

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.

The applicant agrees that upon acceptance of the license granted by the Department for nicotine products tax, that they are subject to all provisions of the following statutes and rules: § C.R.S., Title 39, Article 28.6 Nicotine Products Tax. 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 fields: Type or Print Authorized Name, Title, Signature of Owner, Partner or Corporate Officer, Date (MM/DD/YY)