

# Tobacco Products Tax Return for Non-Licensed Distributors

**Who Must File**

This return must be filed by all persons or entities who are not licensed tobacco products distributors, receiving untaxed tobacco products from a distributor who neglected to remit taxes. Tobacco products do not include factory rolled cigarettes or nicotine products that do not contain tobacco. 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 products was purchased, your FEIN 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.

If moist snuff was purchased, you must complete the Moist Snuff Tax Calculation Schedule on the next page and include the total tax (column K) from that schedule on line 6 of the return.

Please send return and make payment to:

Colorado Department of Revenue  
 P.O. Box 17087 Denver, CO 80217-0087

**Line 1** Enter the gross purchases of tobacco products, at manufacturer's list price, for the reporting period excluding moist snuff reported on the Moist Snuff Tax Calculation Schedule.

'Manufacturer list price' means the invoice price for which a manufacturer or supplier sells a tobacco product exclusive of any discount or other reductions.

Modified Risk Tobacco Products are ONLY those tobacco products that the Secretary of the U.S. Department of Health and Human Services issued an order authorizing the product to be commercially marketed as a modified risk tobacco product in accordance with 21 U.S.C. sec. 387k or any successor section. Attach invoice for proof of purchase.

**Line 2** Enter the amount of purchases for which excise tax has already been paid to the State of Colorado. (Attach copies of invoices).

DOR Account Number (if applicable)	Period (MM/YY - MM/YY)	FEIN	SSN	0225-101
Business Name or Last name		First name		Middle Initial
Address			City	State Zip

	Tobacco Products	Modified Risk Tobacco Products
<b>1.</b> Total gross purchases of tobacco products (Manufacturer's list price). ● 1	00	00
<b>2.</b> Deduct purchases of tax-paid tobacco products. ● 2	00	00
<b>3.</b> Total untaxed tobacco products. Subtract line 2 from line 1. 3	00	00
<b>4.</b> Tobacco products excise tax rate. 4	50%	35%
<b>5.</b> Tax due. Line 3 multiplied by tax rate on line 4. ● 5	00	00
<b>6.</b> Total tax due. Add both columns of line 5 and the total of column K from the Moist Snuff Tax Calculation Schedule. ● 6		00
<b>7.</b> Penalty. If payment is submitted more than thirty (30) days after first taking possession, multiply line 6 by 500% (5.0). 7		00
<b>8.</b> Interest. The interest percentage can be found in FYI General 11, available at Tax.Colorado.gov. 8		00
<b>9.</b> Amount Owed (add lines 6, 7 and 8). 9	\$	.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 for each brand purchased.

Brand	Ounces

Signed under penalty of perjury in the second degree.

Signature	Date (MM/DD/YY)
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## Moist Snuff Tax Calculation Schedule

This schedule must be attached with your return if moist snuff was purchased. If moist snuff was not purchased, skip this schedule.

Container Size (oz)	List Price	Quantity	Total Price		Tobacco Products Tax	1.2 oz Equivalent	Quantity of 1.2 oz Equivalent		Moist Snuff Minimum Tax	Tax
Enter the container size in ounces	Enter the purchase (invoice price)	Enter the number of containers purchased at price	Multiply column B by column C	Tobacco Products Tax Rate	Multiply column D by column E	Divide column A by 1.2, if amount is less than 1, enter 1	Multiply column C by column G	Moist Snuff Minimum Tax Rate	Multiply column H by column I	Enter greater of column F and column J
A	B	C	D	E	F	G	H	I	J	K
	\$		\$	50%	\$			\$1.48	\$	\$
	\$		\$	50%	\$			\$1.48	\$	\$
	\$		\$	50%	\$			\$1.48	\$	\$
	\$		\$	50%	\$			\$1.48	\$	\$
	\$		\$	50%	\$			\$1.48	\$	\$
	\$		\$	50%	\$			\$1.48	\$	\$
	\$		\$	50%	\$			\$1.48	\$	\$
<b>Total Tax on Moist Snuff</b>										\$
<b>(Add all amounts from column K. Include this amount on line 6 of the return.)</b>										\$