

Nicotine Products Tax Return for Non-Licensed Distributors

Who Must File

This return must be filed by all persons or entities who are not licensed nicotine product distributors, receiving untaxed nicotine products from a distributor who neglected to remit taxes. "Nicotine product" means a product that contains nicotine derived from tobacco or created synthetically that is intended for human consumption, whether by vaporizing, chewing, smoking, absorbing, dissolving, inhaling, snorting, sniffing, aerosolizing, or by any other means, and that is not:

- a cigarette as defined in CRS 39-28-202(4)
- a tobacco product as defined in CRS 39-28.5-101(5)
- a drug, device, or combination such as prescription nicotine gums or patches covered by the US Department of Health and Human Services Federal Food, Drug, and Cosmetic Act, 21 U.S.C. sec. 301 et seq.

This return must be filed within thirty (30) days of taking possession of the product.

Instructions

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

Line 1

Enter the gross purchases of nicotine products, at manufacturer list price, for the reporting period. **Manufacturer's list price** means the price at which a manufacturer or supplier sells nicotine products exclusive of any discount or other reduction.

"Modified Risk" nicotine products are ONLY nicotine product for which the Department of Health And Human Services has issued an order authorizing the product to be commercially sold as a modified risk product in accordance with 21 U.S.C. sec. 387k et seq.

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 nicotine products. Subtract line 2 from line 1.

Line 5

Tax Due. Multiply line 3 by the rate on line 4.

Line 6

Total Tax Due. Add both columns of line 5.

Line 7

Penalty. If return is filed more than thirty (30) days after taking possession, multiply line 6 by 500% (5.0).

Line 8

Interest percentage can be found on FYI General 11, available at *Tax.Colorado.gov*

Line 9

Amount owed. Add lines 6, 7, and 8.

Please send return and make payment to:
Colorado Department of Revenue
Excise Tax Accounting Section
P.O. Box 17087
Denver, CO 80217-0087

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DOR Account Number (if applicable)	Period (MM/YY - MM/YY)	FEIN	SSN	0226-101
Business Name or Last name		First name		Middle Initial
Address				
City			State	Zip
	Nicotine Products (Non-Modified Risk)	Modified Risk Nicotine Products		
1. Total gross purchases of nicotine products (Manufacturer's list price) ● 1	00		00	
2. Deduct purchases of tax-paid nicotine products ● 2	00		00	
3. Untaxed purchases (line 1 minus line 2) 3	00		00	
4. Nicotine products excise tax rate 4	30%		15%	
5. Tax due. Line 3 multiplied by line 4 ● 5	00		00	
6. Total tax due. Add both columns of line 5. 6	00		00	
7. Penalty. If payment and/or return is filed more than thirty (30) days after taking possession, multiply line 6 by 500% (5.0). 7	00		00	
8. Interest. The interest percentage can be found in FYI General 11, available at <i>Tax.Colorado.gov</i> . 8	00		00	
9. Amount Owed (add lines 6, 7 and 8) 9 \$	00		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.				
Signed under penalty of perjury in the second degree.				
Signature of Agent or Officer			Date	