

# Instructions for Excise, Fee and Fuel Claim for Refund

## General Information

- **This form is used for:** Aviation Fuel Sales Tax, Cigarette, Nicotine Products and Tobacco Products Tax and License Fees, Fuel Taxes, IFTA, Liquor Tax, Passenger Mile Tax, Prearranged Ride Fee, Prepaid Wireless Charge, Public Utility Administration Fee, Retail Delivery Fee, Retail Marijuana Sales and Excise Tax and Vehicle Daily Rental Fee.
- For other account types not listed; **use form DR 0137, DR 0137B, or DR 0137C.**
- **\*\*Attention\*\*** Failure to complete this form and submit all supporting documentation may cause the refund to be reduced or denied.
- **Visit [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)** and log into your account to submit a refund claim electronically. It is available for most account types.

## Form Instructions

You must file a separate DR 0137E form when requesting a refund from more than one account type. For example, submit a claim for a refund from your tobacco products account and a separate claim for a refund from your nicotine products account.

## Customer Information

- If an individual, enter the first and last name and SSN.
- If a business, enter the legal name, DBA and FEIN.
- The Department reserves the right to use the original mailing address if we cannot verify that changes should take place.

## Claim Information and Refund Reason

- **Period** - Enter the period(s) related to your claim.
- The vendor's/service fee retained when the tax was remitted will be deducted from the refund claims.
- If submitting a buyer's claim, you must include the refund claimed and vendor's/store name for each vendor. Include attachment if necessary.
- If this is a buyer's claim, include the reason for the exemption.
- If requesting that a credit balance be redirected to another account or time period, specify in this section.

## Account Specific Documentation Requirements

- **Required for aviation fuel sales tax, retail delivery fee, and retail marijuana sales tax:** Proof of Refund to Customer: Evidence that the tax/fee was refunded to the customer, such as a copy of canceled check or credit memo.
- **Required for Buyer's Claims for Aviation Fuel Sales Tax, Retail Delivery Fee, and Retail Marijuana Sales Tax:** List the amounts to be

refunded and the vendor's name and (if available) the vendor's ID for each seller in the description box or on another spreadsheet. If you are claiming both sales tax and retail delivery fee to be refunded on the same transaction, use form DR0137B to submit both at once. These amounts are refunded separately.

- **Required for cigarette tax stamp returns:** The stamps must be included with the claim. Also, include the roll/pad numbers, stamp counts, and the reason for the return in the "Refund Request Reason" field.
- **Required for Retail Marijuana Sales and Excise Tax:** Include a copy of the activity, transfer, or sales report from METRC that matches the return or amended return information.
- **Required for Cigarette Distributors:** Original manufacturer's statement or affidavit of returned merchandise must be attached for stamped cigarettes returned to the manufacturer.
- **Required for Liquor Excise:** A spreadsheet or report showing the liquor inventory counts or sales that match the return(s) or amended return(s) information.

## General Supporting Documentation

**Note:** The examples below cover the most frequent claim types. The documentation required will depend on the reason for the refund request. Some claims may require additional information or a combination of the documentation outlined:

- Support for Filing Error: This could include amended return(s) and an explanation of the error.
- Proof of Exemption: This could include a copy of the customer's fuel exemption certificate.
- For large amounts of data include a spreadsheet that outlines the changes on the amended return(s).
- Other documents to substantiate your claim: invoices, receipts, manifests, credit invoices, etc.

## Contact for Questions:

- [DOR\\_ExciseTax@state.co.us](mailto:DOR_ExciseTax@state.co.us) for Cigarette, Nicotine Products and Tobacco Products Tax and License Fees, Liquor taxes, and Retail Marijuana Sales and Excise Tax.
- [DOR\\_FuelTax@state.co.us](mailto:DOR_FuelTax@state.co.us) for Aviation Fuel Sales Tax, Fuel Taxes, IFTA, and Passenger Mile Tax.
- [DOR\\_FeeUnit@state.co.us](mailto:DOR_FeeUnit@state.co.us) for Prearranged Ride Fee, Prepaid Wireless Charge, Public Utility Administration Fee, Retail Delivery Fee, and Vehicle Daily Rental Fee.

## Authorization

- If you are submitting this claim for a third party, you must include a Power of Attorney, form DR 0145.

## Excise, Fee and Fuel Claim for Refund

- **\*\*Attention\*\*** Failure to complete this form and submit all supporting documentation may cause the refund to be reduced or denied.
- For account types not listed; use form DR 0137, DR 0137B, or DR 0137C.
- **This form is used for:** Aviation Fuel Sales Tax, Cigarette, Nicotine Products and Tobacco Products Tax and License Fees, Motor Fuel Tax, IFTA, Liquor Tax, Passenger Mile Tax, Prearranged Ride Fee, Prepaid Wireless Charge, Public Utility Administration Fee, Retail Delivery Fee, Retail Marijuana Sales and Excise Tax, and Vehicle Daily Rental Fee.
- Keep a copy for your records.
- **Submit form(s) with supporting documentation to:**  
 Excise Section  
 Colorado Department of Revenue  
 PO Box 17087  
 Denver, CO 80217
- **Form may be emailed to:**  
[DOR\\_ExciseTax@state.co.us](mailto:DOR_ExciseTax@state.co.us)

Last Name		First Name		Middle Initial
Legal Name (if a business)		DBA (if applicable)		
Mailing Address		City	State	ZIP
SSN (If business was registered using SSN)		FEIN (If business was registered using FEIN)		
Colorado Account Number	Type of Tax/Fee	Period (MM/YY - MM/YY)		
Check only one: <input type="checkbox"/> This is a claim for an overpayment on my account <input type="checkbox"/> This is a buyer's claim				
Refund Claimed (required)	Vendor's/Store Name (If buyer's claim)	Vendor's Sales Tax License Number (If buyer's claim)		
<b>Refund Request Reason</b> Explain in detail the reason you are entitled to this refund. Note: Explanations such as credit on account, over-payment, or filing error are not sufficient to issue a refund. Include attachment if necessary  <div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
<input type="checkbox"/> Supporting documentation to substantiate the claim is included. See instructions for requirements. <b>NOTE:</b> Missing documentation could result in a denial of the claim. <input type="checkbox"/> (Required for Aviation Fuel Sales Tax, Retail Delivery Fee, and Retail Marijuana Sales Tax) Proof of refund to the customer is included. <input type="checkbox"/> (Buyer's Claim) If claiming refund from multiple vendors, I included the refund claimed, vendor's/store name and (if available) the vendor's sales tax license number for each vendor. Include attachment if necessary. <input type="checkbox"/> (Required for third party submitters) A Power of Attorney, form DR 0145, is included.				
I declare under penalty of perjury in the second degree that this claim including all attachments is to the best of my knowledge true and correct. I further understand that the claim and documentation may be subject to the same verification process used by the Department of Revenue in auditing other taxes/fees for three years from the date of payment of the claim. [13-80-101 (1)(m) C.R.S.]				
Taxpayer's Printed Name		Title		
Email Address		Phone Number		
Taxpayer Signature (must be signed by an officer, partner, or owner of the company)			Date	
Printed Name of Preparer (Power of Attorney, DR 0145, must be included)		Name of Firm		
Email Address		Phone Number		
Signature of Preparer (if other than taxpayer)			Date	