

# Cigarette Inventory Tax Return

## General Information

### Who Must File

This return must be filed, along with applicable payment, by all licensed cigarette distributors & subcontractors on or before the tenth day of the month following the required inventory.

### Instructions

Enter the Cigarette License account number, the FEIN, business name, or your name, if applicable, and the license address. Sign and date in the spaces provided.

To obtain a refund for unused stamps, submit form DR 0137E - Excise, Fee and Fuel Claim for Refund along with the unused stamps.

If filing a paper return, mail it to:

**Colorado Department of Revenue  
Excise Tax Unit  
PO Box 17087  
Denver, CO 80217**

**NOTE: RETURNED STAMPS PURCHASED WITHIN ONE YEAR OF THE PURCHASE/ISSUANCE DATE ARE ELIGIBLE FOR A REFUND.**

## Specific Line Instructions

### Line 1

Enter the number of unaffixed individual Type 121 Stamps in the possession of the distributor at 12:01 a.m. on the day the rate increase takes effect, i.e. 12:01 a.m. 07/01/2024 or 12:01 a.m. 07/01/2027.

### Line 2

Enter the number of unaffixed individual Type 122 Stamps in the possession of the distributor at 12:01 a.m. on the day the rate increase takes effect, i.e. 12:01 a.m. 07/01/2024 or 12:01 a.m. 07/01/2027.

### Line 3

Enter the number of unaffixed individual Type 123 Stamps in the possession of the distributor at 12:01 a.m. on the day the rate increase takes effect, i.e. 12:01 a.m. 07/01/2024 or 12:01 a.m. 07/01/2027.

### Line 4

Enter the number of unaffixed individual Type 126 Stamps in the possession of the distributor at 12:01 a.m. on the day the rate increase takes effect, i.e. 12:01 a.m. 07/01/2024 or 12:01 a.m. 07/01/2027.

### Line 5

Enter the total number non-modified risk (stamps with a green C) stamps affixed to a pack of cigarettes for ALL 121, 122, 123, and 126 stamp types in the possession or control of the distributor or subcontractor at 12:01 a.m. the day of a rate increase. i.e. 12:01 a.m. 07/01/2024 or 12:01 a.m. 07/01/2027.

**It is unlawful for any person to affix a Colorado tax stamp on the day of or after a rate increase takes effect, to a package of cigarettes that reflects payment of the tax imposed prior to the increase.**

### Line 6

Non-Modified Inventory Tax Rate - The difference between old tax rate and the new tax rate.

### Line 7

Non-Modified Risk Inventory Tax Amount - Multiply line 5 by line 6.

### Line 8

Enter the total number of unaffixed individual Type 127 Stamps in the possession of the distributor at 12:01 a.m. on the day the rate increase takes effect, i.e. 12:01 a.m. 07/01/2024 or 12:01 a.m. 07/01/2027.

### Line 9

Enter the total number of unaffixed individual Type 128 Stamps in the possession of the distributor at 12:01 a.m. on the day the rate increase takes effect, i.e. 12:01 a.m. 07/01/2024 or 12:01 a.m. 07/01/2027.

### Line 10

Enter the total number modified risk (stamps with a gray C) stamps affixed to a pack of cigarettes for ALL 127 and 128 stamp types in the possession or control of the distributor or subcontractor at 12:01 a.m. the day of a rate increase. i.e. 12:01 a.m. 07/01/2024 or 12:01 a.m. 07/01/2027.

**It is unlawful for any person to affix a Colorado tax stamp on the day of or after a rate increase takes effect, to a package of cigarettes that reflects payment of the tax imposed prior to the increase.**

### Line 11

Modified Risk Inventory Tax Rate - The difference between old tax rate and the new tax rate.

### Line 12

Modified Risk Inventory Tax Amount - Multiply line 10 by line 11.

### Line 13

Total inventory tax due. Add Lines 7 and 12.

### Line 14

Service Fee Allowed Vendor - Multiply line 13 by 3% (0.03) when filed and paid timely.

### Line 15

Net Tax Due - Line 13 minus line 14.

### Line 16

Penalty. If payment and/or return are submitted after the due date, multiply line 13 by 10% (0.10), plus 1/2% (0.005) for each additional month, not to exceed 18% (0.18).

### Line 17

Interest. If payment is submitted after the due date, multiply line 13 by applicable interest rate.

### Line 18

Amount owed. Add Lines 15, 16, and 17.

# Cigarette Inventory Tax Return

Check box if no activity during period       Check box if this is an Amended Report

DOR Account Number (cigarette license account)		Filing Period		Due Date		0224-102	
Business name or Last name			First name			Middle Initial	
Address				City		State	ZIP
				Cigarette (Non-Modified Risk)		Modified Risk	
1. Total of Unaffixed Type 121 Stamps on Hand as of 12:01 a.m. on the Day the Rate Increase Takes Effect - (20 Count Sheets, 3,750 per Pad). <b>1</b>							
2. Total of Unaffixed Type 122 Stamps on Hand as of 12:01 a.m. on the Day the Rate Increase Takes Effect - (20 Count Rolls, 30,000 per Box) <b>2</b>							
3. Total of Unaffixed Type 123 Stamps on Hand as of 12:01 a.m. on the Day the Rate Increase Takes Effect - (20 Count Rolls, 7,200 per Box) <b>3</b>							
4. Total of Unaffixed Type 126 Stamps on Hand as of 12:01 a.m. on the Day the Rate Increase Takes Effect - (20 Count Wide, 3,750 per Box) <b>4</b>							
5. Total Number of All Affixed 121, 122, 123, and 126 Stamp Types at 12:01 a.m. the Day of the Rate Increase <b>5</b>							
6. Non-Modified Inventory Tax Rate - \$0.30 for July 2024, \$0.40 for July 2027 <b>6</b>				\$0.30			
<b>7. Non-Modified Risk Inventory Tax Amount</b> <b>Multiply Line 5 by Line 6</b> <b>7</b>						00	
8. Total of Unaffixed Type 127 Stamps on Hand as of 12:01 a.m. on the Day the Rate Increase Takes Effect - (20 Count Rolls, 30,000 per Box) <b>8</b>							
9. Total of Unaffixed Type 128 Stamps on Hand as of 12:01 a.m. on the Day the Rate Increase Takes Effect - (20 Count Sheets, 3,750 per Pad) <b>9</b>							
10. Total Number of ALL Affixed 127 and 128 Stamps at 12:01 a.m. the day of the rate increase <b>10</b>							
11. Modified Risk Inventory Tax Rate - \$0.15 for July 2024, \$0.20 for July 2027. <b>11</b>						\$0.15	
<b>12. Modified Risk Tax Amount</b> <b>Multiply Line 10 by Line 11</b> <b>12</b>						00	
13. Total Tax Due Add Lines 7 and 12 <b>13</b>						00	
14. Service Fee Allowed Vendor - Multiply line 13 by 3% When Filed and Paid Timely <b>14</b>						00	
15. Net Tax Due - Line 13 minus Line 14 <b>15</b>						00	
16. Penalty - If Payment and/or Return are Submitted After the Due Date, Multiply Line 13 by 10% (0.10), Plus ½% (0.005) for Each Additional Month, Not to Exceed 18% (0.18) <b>16</b>						00	
17. Interest - If Payment is Submitted After the Due Date, Multiply Line 13 by Applicable Interest Rate <b>17</b>						00	
<b>18. Amount Owed</b> <b>Add Lines 15, 16, and 17</b> <b>18</b>						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				Title		Date (MM/DD/YY)	