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DR 0222 (10/11/23)
COLORADO DEPARTMENT OF REVENUE
Excise Tax Accounting
PO Box 17087
Denver CO 80217-0087
Tax.Colorado.gov
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Tobacco 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.
Electronic payment of tobacco products taxes are required.
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.

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, City, State, ZIP. Phone Number, FEIN/SSN, License Start Date.

A tobacco products license is required if the applicant engages in any of the following activities. Check the appropriate boxes:

- Tobacco Products Distributing Subcontractor - A person, firm, limited liability company (LLC), partnership or corporation who purchases excise tax paid tobacco products from a licensed Colorado tobacco products distributor for resale to a retailer in the state.
Tobacco Products Distributor - Check all that apply:
First to receive tobacco products in the state
Purchase tobacco products from manufacturer or unlicensed out-of-state wholesaler
Ships or transports tobacco products to retailers in Colorado
Delivery seller - A person located outside of Colorado, selling tobacco products, other than cigars and pipe tobacco, into Colorado to consumers
Remote retail seller - A person located outside Colorado, selling cigars and/or pipe tobacco into Colorado to consumers

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. Form DR 1286 and/or DR 1285.

Fee Schedule. The license fee is based on a fiscal year beginning July 1 and ending June 30. If License Start Date is:

Table with columns for License Start Date (July-September, October-December, January-March, April-June) and License Fee (\$10.00, \$7.50, \$5.00, \$2.50). Total fee: 0222-750. Tobacco Products License Fee: 01 \$.

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.

The applicant agrees that upon acceptance of the license granted by the Department for tobacco products tax, that they are subject to all provisions of the following statutes and rules: § C.R.S., Title 39, Article 28.5 Tobacco Products, Title 39, Article 28, Part 2-Tobacco Escrow Funds, Title 39, Article 28, Part 3-Additional requirements for tobacco product manufacturers and stamping agents. The Certified Brands Directory and 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.

Type or Print Authorized Name, Title, Signature of Owner, Partner or Corporate Officer, Date (MM/DD/YY)