

# Tobacco Products Tax Return for Unlicensed Activity

## Instructions

### General Information

#### 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 the tobacco products tax.

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.

Enter your DOR account number or sales tax number, your name or the establishment name, month and year tobacco products were purchased for the period, your FEIN or SSN, and your address.

Sign and date in the spaces provided.

To file electronically, send the completed return to DOR\_ExciseTax@state.co.us. Payment instructions will be provided in the response to your email.

To file by mail, send the return and make payment to:

Colorado Department of Revenue  
Excise Tax Accounting Section  
P.O. Box 17087  
Denver, CO 80217-0087

**Manufacturer's 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.

**Roll Your Own (RYO) Tobacco** - If RYO tobacco was purchased, list brand of RYO tobacco and total ounces purchased, by brand in the space provided.

**Moist Snuff** - If moist snuff was purchased, you must complete the Moist Snuff Tax Calculation and include the total tax (column K) on line 6.

#### Specific Line Instructions

##### Line 1

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

##### 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 tobacco products. Subtract line 2 from line 1.

**Line 4**

Tax Rates. Use the tax rate from the table below:

Period	Tax Rates	
	Tobacco Products (Non-Modified Risk)	Modified Risk Tobacco Products
January 1, 2021 through June 30, 2024	50%	35%
July 1, 2024 through June 30, 2027	56%	38%
July 1, 2027 and later	62%	41%

**Line 5**

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

**Line 6**

Total tax due. Add both columns of line 5 and the total of column K from the Moist Snuff Tax Calculation.

**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 Tax Topics: Penalties and Interest, available at [Tax.Colorado.gov](http://Tax.Colorado.gov)

**Line 9**

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



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DR 0225 (09/23/24)
COLORADO DEPARTMENT OF REVENUE
Excise Tax Accounting Section
P.O. Box 17087
Denver CO 80217-0087
Tax.Colorado.gov
DOR\_ExciseTax@state.co.us

Tobacco Products
Tax Return for
Unlicensed Activity

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

Table with 4 columns: Description, Line Number, Non-Modified Risk, Modified Risk. Rows include: 1. Total gross purchases of tobacco products, 2. Deduct purchases of tax-paid tobacco products, 3. Total untaxed tobacco products, 4. Tobacco products excise tax rates, 5. Tax due, 6. Total tax due, 7. Penalty, 8. Interest, 9. Amount Owed.

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.

Table with 2 columns: Brand, Ounces

Moist Snuff Tax Calculation

Must be completed if moist snuff was purchased.

Table with 11 columns: Container Size (oz), List Price, Quantity, Total Price, Tobacco Products Tax Rate, Tobacco Products Tax, 1.2 oz Equivalent, Quantity of 1.2 oz Equivalent, Moist Snuff Minimum Tax Rate, Moist Snuff Minimum Tax, Tax. Includes instructions for each column.

Total Tax on Moist Snuff (Add all amounts from column K. Include this amount on line 6.) \$

Signed under penalty of perjury in the second degree.

Signature Date (MM/DD/YY)

