



## Nicotine Products Tax Return Filing Instructions

**Note:** A Nicotine Products Tax Return must be filed quarterly even if there is no tax due.

Review our [Nicotine Products Tax Guide](#) for more information.

- Step 1:** Gather all of your required documentation to complete the return (see Step 5).
- Step 2:** Log into your [Revenue Online](#) account and click on “File/Amend and View Returns/Payments” under your Nicotine Products Account.
- Step 3:** File/Amend a return
- A. To file a new return, click “File Now” across from the period date.
  - B. To amend a previously filed return, click on “View or Amend Return” across from the period date, then choose “Amend” from the options at the top.
- Step 4:** If you are filing a “No Activity Return”, please select the appropriate box, click the “Next” button and Submit the Return.

No Activity Return



Next >

Submit

- Step 5:** The following must be reported on line 1 of the Main section of the return at the manufacturer's list price\* for “Nicotine Products Non-Modified Risk” and “Modified Risk Nicotine Products”\*\*.
1. Generally applies to in-state distributors - All invoices for nicotine products purchased during the reporting period and brought into or caused to be brought into Colorado.
  2. All nicotine products manufactured in Colorado during the reporting period at the prices that you list the products for sale.
  3. Out of state distributors and manufacturers must report all nicotine products shipped or transported into Colorado during the reporting period at the manufacturer's list price.
  4. All nicotine products sold directly to consumers through delivery sales during the reporting period at the manufacturer's list price.

\*The full amount of the manufacturer's list price is reported. Discounts and price reductions are not included in the gross amount entered on line 1 of the return. The manufacturer's list price is the invoice price including shipping expense. For out-of-state distributors, it is the invoice price charged to the Colorado retailer/distributor/wholesaler. For in-state distributors, it is the invoice price.



## Nicotine Products Tax Return Filing Instructions Continued

\*\* Only nicotine products listed on the FDA website as [Modified Risk Products](#) are reported in the column titled “Modified Risk Nicotine Products”.

**Step 6:** Enter your exempt sales on Line 2 under the respective column. **Exempt sales must be based on the manufacturer’s list price, not the retail sales price, unless they are the same.**

**Step 7:** If applicable, enter credits on Lines 6 through 9 for each column. This includes products that are shipped to retailers outside Colorado, shipped to consumers outside Colorado, products returned to the manufacturer, and products destroyed by the distributor.

|  |      |      |
|--|------|------|
| 6. Shipped to retailers outside Colorado | 0.00 | 0.00 |
| 7. Shipped to consumers outside Colorado | 0.00 | 0.00 |
| 8. Returned to manufacturer              | 0.00 | 0.00 |
| 9. Destroyed by distributor              | 0.00 | 0.00 |

**Step 8:** Once finished with your return, click “Next” to proceed to the payment page.

Next >

**Step 9:** If you want to make a payment on this screen, select “Yes” and enter bank and payment information. After entering the bank and payment information, click “Submit”. If you do not want to make a payment on this screen, select “No” then click “Submit”.

If payment and/or return are submitted after the due date, penalties and interest will be calculated when your return is posted to your account. If an additional amount is due, you will receive a statement by mail.

Submit

**And you’re done filing your Nicotine Tax Return!**  
Payments are required to be made [electronically](#).

If you choose not to make a payment with your return, you can submit your payment by clicking the “Make a Payment” link in the appropriate account box.