FYI Excise 20
Bringing Personal Liquor Stock into Colorado

GENERAL INFORMATION
This FYI explains bringing Personal Liquor Stock into the State of Colorado for personal consumption.

Colorado Alcohol Beverage Personal Inventory
Colorado law allows any passenger age 21 or older arriving at any airport in this state on an air flight originating in a foreign country, who is subject to customs clearance, to lawfully possess up to four (4) liters of wine, beer or spirituous liquor without liability for Colorado liquor excise tax. The alcoholic beverages brought into the United States are for personal consumption only and not for resale or other commercial purposes.

Tax Rates
For any alcohol beverages in excess of four (4) liters, the owner is liable for the state excise tax ($0.08/gallon for beer, $0.0733/liter for wine and $0.6026/liter for spirits). The reporting of inventory and payment of the tax is reported on the Personal Excise Tax Return for Alcohol Beverages (DR 0449).

Surcharge Rates
Colorado imposes a Vinous Surcharge known as the Wine Development Fee. The surcharge is $.01 (one cent) per liter on all wine and must be reported on the form DR 0449, line 4.

Complete the Proper Form
The Personal Excise Tax Return for Alcohol Beverages (DR 0449) is available at *www.TaxColorado.com*, the Taxation Web site. The instructions are included with the form.

Make sure your name, address and Social Security number are listed on the form and that the form is signed and dated. Wine and spirits are taxed by the liter. Hard cider and beers are taxed by the gallon. Include the one-cent per liter Wine Development Fee for any wine reported. The period is the month and year the alcohol is brought into Colorado. Make checks payable to the Colorado Department of Revenue.

Include a copy of completed DR 0449 and a copy of the completed check with the shipment in order for federal customs officials to verify payment of Colorado liquor excise tax.

Call 303-205-8211 extension 6848 with any questions regarding bring personal liquor stock into Colorado.

Send completed form and payment to:
Colorado Department of Revenue
Excise Tax Accounting Section
1375 Sherman St. Room 237
Denver, CO 80261

FYIs provide general information concerning a variety of Colorado tax topics in simple and straightforward language. Although the FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the Colorado Department of Revenue, nor does it replace, alter, or supersede Colorado law and regulations. The Executive Director, who by statute is the only person having the authority to bind the Department, has not formally reviewed, and/or approved these FYIs.