

COLORADO WINERY SURCHARGE WORKSHEET

- The Colorado Winery Surcharge is due on all vinous liquors produced by Colorado licensed wineries and sold, offered for sale or used in this state.
- The tax is determined using an annual graduated rate. The graduated rate is applicable for the 12 month period beginning July 1 ending June 30.
- The graduated rate schedule is as follows:
 - First 9,000 liters is taxed at 5 cent per liter.
 - Next 36,000 liters is taxed at 3 cent per liter.
 - Any additional liters is taxed at 1 cent per liter.
- Complete form DR 450 each month to calculate the Colorado winery surcharge on line 18 form 442.

Instructions

- Column 1:** Enter liters produced up to 9,000 liters in column 1.
- Column 2:** Multiply the amount in Column 1 by 5 cent (\$.05).
- Column 3:** Enter liters produced from 9,001 to 45,000 liters in column 3.
- Column 4:** Multiply the amount in Column 3 by 3 cent (\$.03).
- Column 5:** Enter liters produced over 45,000 in column 5.
- Column 6:** Multiply the amount in Column 5 by 1 cent (\$.01).
- Column 7:** Total liters per month. Add columns 1, 3 and 5. Enter this amount on the line 18-0, form DR 0442.
- Column 8:** Total tax per month. Add columns 2, 4 and 6. Enter this amount on line 18-1, form DR 0442.

Worksheet for winery use only. Do not file with the Department of Revenue.

FISCAL YEAR July _____ through June _____

Month	0-9,000 LITERS–5 Cents		9,001-45,000 LITERS–3 Cents		LITERS OVER 45,000– 1 Cent		TOTAL	
	Column 1 Number of liters 0-9,000	Column 2 Multiply column 1 by 5 cents (\$.05)	Column 3 Number of liters 9,000-45,000	Column 4 Multiply column 3 by 3 cents (\$.03)	Column 5 Number of liters over 45,000	Column 6 Multiply column 5 by 1 cent (\$.01)	Column 7 Total liters-Enter on line 18-0, form DR 0442	Column 8 Total tax-Enter on line 18-1, form DR 0442
July		\$		\$		\$		\$
August		\$		\$		\$		\$
September		\$		\$		\$		\$
October		\$		\$		\$		\$
November		\$		\$		\$		\$
December		\$		\$		\$		\$
January		\$		\$		\$		\$
February		\$		\$		\$		\$
March		\$		\$		\$		\$
April		\$		\$		\$		\$
May		\$		\$		\$		\$
June		\$		\$		\$		\$
Total	*	\$	**	\$		\$		\$

* NOT TO EXCEED 9,000 LITERS / ** NOT TO EXCEED 36,000 LITERS