

## Colorado Monthly Report of Excise Tax for Winery-Direct Shipper Permittees

(Form DR 0448 continued on page 2)

### General Information and Instructions

- This return may only be filed by out-of-state companies holding a current Colorado Winery-Direct Shipper Permit.
  - A return must be filed each month, even if no direct shipments to consumers are made during the month.
  - The tax is imposed on the number of liters of wine or gallons of cider sold to consumers.
  - This form is due on or before the 20th day of the month following the month covered by the return:
- Mail and Make Checks Payable to:**  
Colorado Department of Revenue  
Denver, CO 80261-0009
- Line 1** Enter total number of liters of vinous liquors or gallons of hard cider shipped to Colorado in appropriate column(s).
  - Line 2** Preprinted tax rates.
  - Line 3** Multiply liters/gallons in line 1, with tax rate on line 2.
  - Line 4** Multiply vinous liters **only** reported on line 1, column 1 by \$.01.
  - Line 5** Net tax due (add both columns of line 3 and line 4).
  - Line 6** If return and/or payment are sent after the 20th of the month, multiply line 5 by 10% (.10).
  - Line 7** If return and/or payment are sent after the 20th of the month, multiply line 5 by 1% (.01) per month late.
  - Line 8** Amount owed. Add lines 5, 6 and 7.

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Taxpayer Last Name or Business Name		First Name	Middle Initial
Account Number	Period (MM/YY - MM/YY)	<b>0448-100</b>	
Phone Number ( )	Due Date (MM/DD/YY)	<b>Mail to and Make Check Payable to:</b> Colorado Department of Revenue Denver CO 80261-0009	

Check here if this is an Amended Return    • <input type="checkbox"/>	<b>Vinous Liquors</b>	<b>Hard Cider</b>
	(1-1)	(1-2)
<b>1. Total liters of vinous liquor or gallons of cider shipped to Colorado</b> ■		
<b>2. Tax rate</b>	<b>.0733</b>	<b>.08</b>
<b>3. Excise tax due</b>		
<b>4. Wine development fee due on wines \$.01/liter</b>		
<b>5. Net tax due (add both columns of line 3 and 4)</b> ■	(5-1)	
<b>6. Penalty @ 10%</b>		
<b>7. Interest @ 1% per month</b>		
<b>8. Amount Owed (add lines 5, 6, and 7)</b>	Check If Paid By EFT <input type="checkbox"/>	\$ .00

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 funds or uncollected funds, th Department of Revenue may collect the payment directly from your bank account electronically.

**I hereby certify under penalty of perjury that the statements made herein, and on supporting documents, are true and correct to the best of my knowledge.**

Signature	Title	Date (MM/DD/YY)
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