

# Monthly Report of Excise Tax for Alcohol Beverages

## Instructions for Form DR 0442

### Important information for all filers:

- **Who must file?** Any Colorado manufacturer or wholesaler of wine, malt liquor, hard cider, or distilled spirituous liquor.
- A return must be filed for periods with no activity. Enter "0" in lines 14, 18, and 19 for all registered types.
- Round to the nearest liter/gallon.
- Tax is imposed when product is first sold, transferred, or otherwise disposed of in Colorado.
- Returns are due the 20th of the month following the reporting period.

**Line 1.** Enter the month's starting inventory. This should equal the ending inventory (line 6) reported on your prior month's return.

**Line 2.** Colorado Manufacturers only, report all product manufactured in Colorado, bottled and ready for sale. Alternating Proprietors attach Schedule DR 0447.

**Line 3.** Enter all product purchased tax-unpaid during the reporting period. Attach schedule DR 0445.

**Line 4.** Enter all product purchased tax-paid during the reporting period. Attach schedule DR 0445

**Line 5.** All product in inventory and available for sale in Colorado, total lines 1, 2, 3, and 4.

**Line 6.** Enter all product left in inventory at end of the month.

**Line 7.** Enter all product sold/removed from inventory during the month, subtract line 6 from line 5.

**Line 8.** Enter all product sold outside of Colorado. Attach schedule DR 0443.

**Line 9.** Enter all wine, distilled liquor, and hard cider sold and delivered to ceded federal property (e.g., military).

**Line 10.** Enter all product packaged for final sale that is unsalable due to destruction or damage. Credit is not allowed for spoilage. An affidavit of destruction or damage must be submitted.

**Line 11.** Total amount exempt from Colorado excise tax total of lines 8, 9, and 10.

**Line 12.** Taxable liters/gallons, subtract line 11 from line 7.

**Line 13.** Amount of product included on line 12 that already has Colorado excise tax paid.

**Line 14.** Taxable liters/gallons sold. Subtract line 13 from line 12.

**Line 15.** Preprinted applicable tax rates.

**Line 16.** Tax. Multiply line 15 by line 16.

**Line 17.** Wine development fee. Multiply liters on line 14 by \$.01 (.01).

**Line 18.** Colorado winery surcharge on wine produced in Colorado and included in tax due sales on line 14. Enter liters from form DR 0450 column 7 in line 18-0. Enter surcharge amount from DR 0450 column 8 in line 18-1.

**Line 19.** Colorado winery grape tax for produce used in the Colorado production of wine by a licensed Colorado winery. The rate is \$10.00 per ton and is included in the month the product was used, purchased or imported into Colorado, whichever is later.

**Line 20.** Total tax due. Enter total of all columns of lines 16, 17, 18, and 19.

**Line 21.** If paid after the due date, enter the late filing penalty. Line 20 multiplied by 10% (.10).

**Line 22.** If paid after the due date, multiply line 20 by 1% (.01) for each month payment is late.

**Line 23.** Amount Owed. Enter the total of lines 20, 21, and 22.

### Mail and Make Checks Payable to:

Colorado Department of Revenue  
Denver, CO 80261-0009





190442V219999



# Monthly Report of Excise Tax for Alcohol Beverages

Show change of name and/or address here.					
Last Name or Business Name		First Name		Middle Initial	
Address		City		State	Zip
Colorado Account Number		Period (MM/YY - MM/YY)			
Mark here if this is an Amended Return • <input type="checkbox"/>		FEIN	SSN or TIN	0442-101	
<b>Round Liters/Gallons to the Nearest Whole Number</b>	<b>LT</b>	<b>Vinous Liquor (Liters)</b>	<b>Spirituosous Liquor (Liters)</b>	<b>Hard Cider (Gallons)</b>	<b>Malt Liquor (Gallons)</b>
1. Beginning inventory	•	(1-1)	(1-2)	(1-3)	(1-4)
2. Manufactured in Colorado (Manufacturers only), alternating proprietors attach form DR 0447	•	(2-1)	(2-2)	(2-3)	(2-4)
3. Purchased tax not included, attach form DR 0445	•	(3-1)	(3-2)	(3-3)	(3-4)
4. Purchased tax included, attach form DR 0445	•	(4-1)	(4-2)	(4-3)	(4-4)
5. Total lines 1, 2, 3, and 4					
6. Ending inventory	•	(6-1)	(6-2)	(6-3)	(6-4)
7. Liters/gallons removed from inventory (line 5 minus line 6)					
8. Export sales, attach form DR 0443	•	(8-1)	(8-2)	(8-3)	(8-4)
9. Sales exempt by federal law	•	(9-1)	(9-2)	(9-3)	
10. Destruction	•	(10-1)	(10-2)	(10-3)	(10-4)
11. Total tax exempt. Add lines 8, 9, and 10					
12. Taxable liters/gallons, line 7 minus line 11					
13. Sales included in line 12 previously taxed	•	(13-1)	(13-2)	(13-3)	(13-4)
14. Taxable liters/gallons sold, line 12 minus line 13	■	(14-1)	(14-2)	(14-3)	(14-4)

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190442V229999

DR 0442 (08/06/19)  
COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261-0009  
www.Colorado.gov/Tax

Name		Account Number			
<b>LT</b>		Vinous Liquor	Spirituos Liquor	Hard Cider	Malt Liquor
15. Tax rate		\$ .0733	\$ .6026	\$ .08	\$ .08
16. Excise tax, line 14 multiplied by line 15		\$	\$	\$	\$
17. Wine development fee (line 14 multiplied by \$.01(.01))		\$			
18. CO winery surcharge. Enter liters from DR 0450 in 18-0. Enter surcharge from DR 0450 in 18-1 • (18-0)	(18-1)	■ \$			
19. CO grape/produce \$10.00/ton •	(19-1)	\$			
20. Total tax due, add all columns of lines 16, 17, 18, and 19					(20-1) • \$
21. Penalty @ 10%					
22. Interest @ 1% per month past due					
23. Amount Owed, add lines 20, 21, and 22	<input type="checkbox"/> Paid by EFT				\$
<small>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.</small>					
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 of Agent or Officer				Date (MM/DD/YY)	
Title				Phone Number	

Return This Copy - Make Copy for Your Records  
Make checks payable to: Colorado Department of Revenue