

# MONTHLY REPORT OF EXCISE TAX FOR ALCOHOL BEVERAGES

Department Use Only

Check here if this is an Amended Return.....  **0442-100**

Show change of ownership, name and/or address here.					<b>RETURN THIS COPY PHOTOCOPY AND KEEP COPY FOR YOUR RECORDS</b>		
<b>ACCOUNT NUMBER</b> use for all reference	<b>LIABILITY INFORMATION</b>				<b>PERIOD</b>	<b>DUE DATE</b>	Make checks payable to: <b>Colorado Department of Revenue</b>
	Cnty	City	Type	Liability Date			

	<b>LT</b>	VINOUS LIQUOR (LITERS)	SPIRITUOUS LIQUOR (LITERS)	HARD CIDER (GALLONS)	MALT LIQUOR (GALLONS)	3.2% BEER (GALLONS)
1. Beginning inventory .....	(1-1)	(1-2)	(1-3)	(1-4)	(1-5)	(1-5)
2. Manufactured in Colorado (Manufacturers only) alternating proprietors attach form DR 0447 .....	(2-1)	(2-2)	(2-3)	(2-4)	(2-5)	(2-5)
3. Purchased tax not included, attach form DR 0445 .....	(3-1)	(3-2)	(3-3)	(3-4)	(3-5)	(3-5)
4. Purchased tax included, attach form DR 0445 .....	(4-1)	(4-2)	(4-3)	(4-4)	(4-5)	(4-5)
5. Total Lines 1,2,3, and 4 .....						
6. Ending inventory .....	(6-1)	(6-2)	(6-3)	(6-4)	(6-5)	(6-5)
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)	(8-5)	(8-5)
9. Sales exempt by federal law .....	(9-1)	(9-2)	(9-3)			
10. Destruction .....	(10-1)	(10-2)	(10-3)	(10-4)	(10-5)	(10-5)
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)	(13-5)	(13-5)
14. Tax due liters/gallon sold, Line 12 minus Line 13 .....	(14-1)	(14-2)	(14-3)	(14-4)	(14-5)	(14-5)
15. Tax rate .....	\$ .0733	\$ .6026	\$ .08	\$ .08	\$ .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 tax from DR 0450 in vinous column. Enter liters from DR 0450 here ● (18-0) ■	(18-1) \$					
19. CO grape/produce \$10.00/ton .....	(19-1) \$		(19-3) \$			

20. Total tax due, add all columns of lines 16, 17, 18 and 19 .....	(20-1) \$
21. Penalty @ 10% .....	
22. Interest @ 1% per month .....	
23. AMOUNT OWED, Add Lines 20, 21 and 22..... CHECK IF PAID BY EFT <input type="checkbox"/>	\$

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.

**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
Title	Telephone Number

# INSTRUCTIONS FOR FORM DR 0442

**Who Must File.** Colorado licensed wine, repeal beer, 3.2 beer or liquor manufacturer, and wholesaler or Winery Direct Shippers Permit holder. Personal inventory is reported on form DR 0449.

**Tax Imposed.** When first sold, transferred, or otherwise disposed of in Colorado by:

- Licensed Wholesaler
- Licensed Manufacturer/Alternating Proprietor.

**Line 1.** Enter ending inventory listed in liters or gallons from prior month's return (line 6).

**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 during the month, which the Colorado EXCISE TAX has not been paid. Attach supporting schedule(s) DR 0445.

**Line 4.** Enter all product purchased during the month, which the Colorado EXCISE TAX has already been paid. Attach supporting schedule(s) 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 supporting schedule(s) 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 unsaleable 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, 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.** Net taxable liters/gallons sold, line 12 minus line 13.

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

**Line 16.** Tax, multiply line 14 by line 15.

**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 column 7 form DR 0450 in the space provided. Enter tax from column 8 form DR 0450 in the vinous column.

**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 return is filed after the due date, enter the late filing penalty of 10% (.10) multiplied by the tax on line 20.

**Line 22.** If the return is filed after the due date, enter the interest charge of 1% per month or fraction multiplied by the tax on line 20.

**Line 23.** AMOUNT OWED. Enter the total of lines 20, 21 and 22.

Mail and Make Checks Payable to:  
Colorado Department of Revenue  
1375 Sherman Street  
Denver, CO 80261-0009

**IMPORTANT NOTE TO ALL FILERS:** Starting with the June 2012 Liquor Excise Tax return (due the 20th of the following month), each line and column must be filed out in order to process your return. If you are reporting zero sales tax for any category, please be sure to fill out lines 14, 18 and 19.