

# COLORADO MONTHLY REPORT OF EXCISE TAX FOR WINERY-DIRECT SHIPPER PERMITTEES

## 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**  
**1375 Sherman St.**  
**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 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.

▼ **Cut here and send only the coupon below.** Help us save time and your tax dollars. ▼

DR 0448 (04/02/12)		<b>Colorado Monthly Report of Excise Tax for Winery-Direct Shipper Permittees</b>	
Account Number	Name	Period	Date Due
<b>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.</b>			
Signature		Date	
Title		Phone Number	
		<b>0448-100</b> Make checks payable to: Colorado Department of Revenue	
<b>Check here if this is an Amended Return</b> ..... <input type="checkbox"/>			
1. Total liters of vinous liquor or gallons of cider shipped to Colorado.....		<b>(1-1)</b>	<b>(1-2)</b>
2. Tax rate.....		.0733	.08
3. Excise tax due.....			
4. Wine development fee due on wines \$.01/liter.....			
5. Net tax due (add both columns of line 3 and line 4).....		<b>(5-1)</b>	
6. Penalty @ 10%.....			
7. Interest @1% per month.....			
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.		<b>8. AMOUNT OWED</b> (add lines 5, 6 and 7) CHECK IF PAID BY EFT <input type="checkbox"/> \$ .00	
<i>(Do not write in space below)</i>			