DR 0449 (02/08/12)
COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0009
303-205-8211 ext 6848
www.TaxColorado.com

PERSONAL EXCISE TAX RETURN FOR ALCOHOL BEVERAGES

GENERAL INFORMATION AND INSTRUCTIONS

Who must file this return?

- Any passenger age 21 or older arriving at any airport in this state on an air flight originating in a foreign country, who is subject to customs clearance, and is importing more than four (4) liters of wine, beer or spirituous liquor.
- The alcoholic beverages brought into the United States must be for personal consumption only and not for resale or other commercial purposes.
- Attach a copy of this form and a copy of your payment to your shipment.
- Photocopy and keep for your records

Send completed form and payment to:

Colorado Department of Revenue
1375 Sherman Street
Denver, Colorado 80261-0009

Make payment payable to:

Colorado Department of Revenue

Line 1 Enter amount in excess of four (4) liters shipped to Colorado.

Line 3 Excise tax. Multiply line 1 by line 2 for each column.

Line 4 Wine development fee. Vinous column only. Multiply line 1 by $.01 (.01).

Line 5 Subtotal for all columns of line 3

Line 6 Total tax due. Add lines 4 and 5.

Line 7 Penalty. If payment is made after the alcohol beverage is shipped to Colorado.

Line 8 Interest. If payment is made after the alcohol beverage is shipped to Colorado. Multiply line 6 by 1% (.01) per month.

Line 9 Amount Owed. Add lines 6, 7 and 8. Round to the nearest dollar.

DETACH FORM ON THIS LINE

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

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DENVER CO 80261-0009

Personal Excise Tax Return For Alcohol Beverages

Name	Social Security Number	Period (MM/YYYY)	**0449-100**
Address	City	State	ZIP
Signature		Date	

Signed under penalty of perjury in the second degree

	Vinous Liquor (Liters)	Spirituous Liquor (Liters)	Hard Cider (Gallons)	Malt Liquor (Gallons)	3.2% Beer (Gallons)
1. Taxable liters/gallons shipped to Colorado	**(1-1)**	**(1-2)**	**(1-3)**	**(1-4)**	**(1-5)**
2. Tax rate	$ .0733	$ .6026	$ .08	$ .08	$ .08
3. Excise tax (multiply line 1 by line 2)	$	$	$	$	$
4. Wine development fee (multiply line 1 by $.01 (.01))	$				

5. Total excise tax due (add line 3, all columns)	$
6. Total tax due (add lines 4 and 5) **(6-1)**	$
7. Penalty (if payment is late multiply line 6 by 10% (.10))	$
8. Interest (if payment is late multiply line 6 by 1% (.01) per the number of month late)	$
9. **AMOUNT OWED** (add lines 6, 7 and 8)	$
	$ .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 or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

(Do not write in space below)