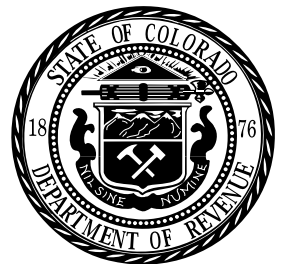


FYI – For Your Information

Special Regulation: Containers

Sales of containers, labels, tags, cartons, packing cases, wrapping paper, twine, wire, pallets, skids, bags, shipping cases, bottles, cans, similar articles and receptacles sold to manufacturers, producers, wholesalers, jobbers, retailers, or other licensed vendors, for use as containers, labels, and furnished shipping cases for articles sold by them, are not taxable. See, Weed v. Occhiato, 488 P.2d 877 (Colo. 1971); Adolph Coors Co. v. Charnes, 690 P.2d 893, (Colo. App. 1984), aff'd 724 P.2d 1341 (Colo. 1986). See, also, SR-2, Agricultural Producers, for sales tax application for farm pallets, crates, bailing wire, and other shipping items.

Deposits on returnable containers are not subject to sales tax.



Colorado Department
of Revenue
Taxpayer Service Division
1375 Sherman St.
Denver, Colorado 80261

Forms and other services:
(303) 238-FAST (3278)
Assistance:
(303) 238-SERV (7378)
Fuel Tax: (303) 205-5602
www.taxcolorado.com