

FYI – For Your Information

Bringing Personal Liquor Stock into Colorado

GENERAL INFORMATION

This FYI explains bringing Personal Liquor Stock into the State of Colorado for personal consumption.

Colorado Alcohol Beverage Personal Inventory

Colorado law allows 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, to lawfully possess up to four (4) liters of wine, beer or spirituous liquor without liability for Colorado liquor excise tax. The alcoholic beverages brought into the United States are for personal consumption only and not for resale or other commercial purposes.

Tax Rates

For any alcohol beverages in excess of four (4) liters, the owner is liable for the state excise tax (.08/gallon for beer, .0733/liter for wine and .6026/liter for spirits). The payment of the tax is reported on the DR 442 *Monthly Report of Excise Tax for Alcohol Beverages*. The tax is calculated by using the number of liters reported on line 11 times the tax rate for wine and spirits. The tax is calculated by using the number of gallons reported on line 11 times the tax rate for hard cider, malt liquor and 3.2% beer.

Surcharge Rates

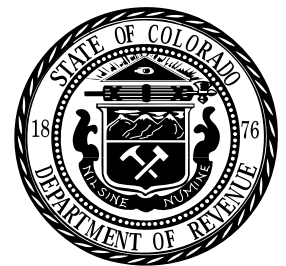
Colorado imposes a Vinous Surcharge known as the Wine Development Fee. The surcharge is \$.01 (one cent) per liter on all wine and must be reported on the DR 0442, line 13(b).

Complete the Proper Form

Access the www.taxcolorado.com web site for a form DR 0442 *Monthly Report of Excise Tax for Alcohol Beverages*. The instructions are included with the form.

Write your name and Colorado address in the blank area at the top of the DR 0442. Write "PERSONAL INVENTORY" at the top of the form. Begin with line 11 and calculate the tax rate by liter for wine and/or spirits. Include the \$.01 per liter wine surcharge for any wine reported. Calculate hard cider, malt liquor and beer by the gallon. Tax rates are preprinted on form DR 0442. Use the tax period (monthly period) the alcohol is brought into Colorado. Make your check payable to the Colorado Department of Revenue.

Include a copy of completed DR 0442 and a copy of the completed check with the shipment in order for federal customs officials to verify payment of Colorado liquor excise 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) 205-8205
www.taxcolorado.com

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Send completed form and check to the Colorado Department of Revenue, Excise Tax Accounting Section, Room 237, Denver CO 80261. Phone number is 303-205-8211 ext. 6848.

FURTHER INFORMATION

FYIs and commonly used forms are available on the Web at www.taxcolorado.com

FYIs provide general information concerning a variety of Colorado tax topics in simple and straightforward language. Although the FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the Colorado Department of Revenue, nor does it replace, alter, or supersede Colorado law and regulations. The Executive Director, who by statute is the only person having authority to bind the Department, has not formally reviewed and/or approved these FYIs.