

# FYI – For Your Information

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## Shipment of Wine to Personal Consumers in Colorado

### PURPOSE

This FYI explains direct shipments of wine to personal consumers within Colorado.

### APPLICATION PROCEDURES

To apply for a Winery Direct Shipper's Permit, you must submit a completed "Winery Direct Shippers Permit Application" (DR 8475) to the Liquor Enforcement Division. Contact the Liquor Enforcement Division at (303) 205-2300 for more information regarding licensing.

### GENERAL INFORMATION

The holder of a Winery Direct Shipper's Permit operates a winery located in the United States and may sell and deliver wine that is produced or bottled by the permittee to a personal consumer located in Colorado. The wine must be for personal consumption only and not for resale or other commercial purposes.

"Personal Consumer" means an individual who is at least twenty-one years of age, does not hold an alcohol beverage license issued in Colorado and intends to use wine purchased for personal consumption only and not for resale or other commercial purposes. The wine purchased may not be delivered to any person other than: 1) The person who purchased the wine; 2) A recipient designated in advance by such purchaser; 3) The purchaser and/or recipient must be twenty-one years of age or older and must present valid proof of

identity and age and personally sign a receipt acknowledging delivery of the package.

### TAX RATES

Colorado wine tax rate is 7.33 cents per liter. The tax is calculated by using the number of liters shipped on line 11 times the tax rate printed on the return.

### SURCHARGE RATES

Colorado imposes a Vinous Surcharge of \$ .01 (one cent) per liter on all vinous liquors (wines) shipped to personal consumers in the state of Colorado.

### FILING REQUIREMENTS

A "Monthly Report of Excise Tax for Winery-Shipper Permittees" (DR 0448) will be mailed to out of state wineries by the Colorado Department of Revenue each month. The following information will be preprinted: licensee name, "DBA" or trade name, address, and account number. The return and payment are to be filed on or before the 20th day of the month following the month in which such wine is sold in this state. If the amount due is under \$.50 round down and if the dollar amount is \$.51 and over round up to \$1.00. It is permissible to use a blank DR 0442 in place of the pre-printed DR 0448.

If you want to use a computerized print-out or facsimile of any form required by the department, you must first obtain



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](http://www.taxcolorado.com)

PAGE 1 OF 2  
EXCISE 21 (02/10)

written approval by sending a sample of the computerized printout or facsimile to the Taxpayer Service Division, Excise Tax Accounting Section, 1375 Sherman St., Room 237, Denver, CO 80261.

Colorado law requires that state sales or use tax be paid on all non-exempt tangible personal property that is sold, leased, or delivered in Colorado for use, storage, distribution or consumption in the state. Wine is taxable in Colorado. For more information regarding sales and use tax see the following FYIs on our web site at [www.taxcolorado.com](http://www.taxcolorado.com)

- FYI Sales 9 Sales Tax Licenses
- FYI Sales 5 Sales Tax Information for Out-of-State Businesses
- FYI General 10 Consumer Use Tax

### ***RECORDKEEPING***

Colorado law requires you to keep accurate and complete records of your sales of alcohol beverages for a period of three years.

### ***PENALTIES AND INTEREST***

If excise tax is not paid when due, penalty is charged and due at a rate of ten percent (10%) of the amount of tax due. Interest is charged on the total of tax and penalty at a rate of one percent (1%) per month or fraction of a month from the date the tax became due until paid.

### ***OTHER LIQUOR FYIs AND INFORMATION***

- Questions regarding liquor excise taxes should be referred to the Excise Tax Accounting Section at (303) 205-8211 extension 6848.
- FYI Excise 12 "Colorado Alcohol Beverage Wholesalers and Manufacturers"
- FYI Excise 20 "Bringing Personal Liquor Stock into Colorado"

### ***FURTHER INFORMATION***

FYIs and commonly used forms are available on the Web at [www.taxcolorado.com](http://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.