



# Personal Excise Tax Return for Alcohol Beverages

(See form on page 2)

## General Information

### Who is exempt from filing this return?

Any individual 21 years of age or older entering Colorado can bring the following amounts of alcohol beverages without being subject to the Colorado excise tax:

- 9 Liters or less of Vinous Liquor (wine);
- 6 Liters or less of Spirituous Liquor;
- 2.25 Gallons (288 oz) or less of Hard Cider; and
- 2.25 Gallons (288 oz) or less of Malt Liquor (beer).

### Who must file this return?

If the quantity of alcohol brought into Colorado exceeds the limits stated above for any liquor type, this return is required to be completed and the Colorado excise tax paid.

The alcohol beverages brought into Colorado must be for personal consumption only and not for resale or other commercial purposes.

To file electronically, send the completed and signed return to [DOR\\_ExciseTax@state.co.us](mailto:DOR_ExciseTax@state.co.us). Payment instructions will be provided in the response to your email.

To file by mail, send the completed form to and make the check/money order payable to:

**Colorado Department of Revenue**  
**Denver CO 80261-0009**

Make two copies of both the return and payment if sending by mail. Keep one copy with your shipment, and keep one copy on your person when you go through customs, if arriving from a foreign country.

## Form Instructions

**Round** all liters/gallons to the nearest liter/gallon.

### Line 1.

- **Vinous Liquor:** The first 9 Liters of Vinous Liquor are exempt from excise tax and are not reported on this form. The amount over 9 liters brought into Colorado is reported on line 1.
- **Spirituos Liquor:** The first 6 Liters of Spirituous Liquor are exempt from excise tax and are not reported on this form. The amount over 6 liters brought into Colorado is reported on line 1.
- **Hard Cider:** The first 2.25 Gallons (288 oz) of Hard Cider are exempt from excise tax and not reported on this form. The amount over 2.25 gallons brought into Colorado is reported on line 1.
- **Malt Liquor/Beer:** The first 2.25 Gallons (288 oz) of Malt Liquor are exempt from excise tax and are not reported on this form. The amount over 2.25 gallons brought into Colorado is reported on line 1.

### Line 2. Tax rates.

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

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

**Line 5.** Excise tax due. Add all columns of line 3.

**Line 6.** Total taxes and fees due. Add lines 4 and 5.

**Line 7.** Penalty. If payment is made after the alcohol beverage is shipped to Colorado, multiply line 6 by 10% (.10).

**Line 8.** Interest. If payment is made after the alcohol beverage is shipped to Colorado, multiply line 6 by 1% (.01) per month for each month payment is late.

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



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## Personal Excise Tax Return for Alcohol Beverages

SSN or TIN		Expected Ship Date (Filing Period)			<b>0449-101</b>	
Last Name		First Name		Middle Initial		
Address		City		State	ZIP	
	<b>Vinous Liquor</b> (Liters)	<b>Spirituous Liquor</b> (Liters)	<b>Hard Cider</b> (Gallons)	<b>Malt Liquor/ Beer</b> (Gallons)		
	(1-1)	(1-2)	(1-3)	(1-4)		
<b>1.</b> Taxable liters/gallons shipped to Colorado						
<b>2.</b> Tax rate	\$ .0733	\$ .6026	\$ .08	\$ .08		
<b>3.</b> Excise tax due (Multiply line 1 by line 2)	\$	\$	\$	\$		
<b>4.</b> Wine development fee (Multiply line 1 by \$.01(.01))	\$					
<b>5.</b> Total excise tax due (Add line 3, all columns)				\$		
<b>6.</b> Total tax due (Add lines 4 and 5)				(6-1)	• \$	
<b>7.</b> Penalty (If payment is late multiply line 6 by 10% (.10))				\$		
<b>8.</b> Interest (If payment is late multiply line 6 by 1% (.01) per month)				\$		
<b>9.</b> Amount Owed (add lines 6, 7, and 8)				\$		
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 funds or uncollected funds, the Department of Revenue may collect the payment directly from your bank account electronically.						
I hereby certify under penalty of perjury that the statements made herein, and on any supporting documents, are true and correct to the best of my knowledge.						
Signature				Date (MM/DD/YY)		

