



COLORADO
Department of Revenue

Specialized Business Group—
Liquor & Tobacco

Physical Address:
1697 Cole Boulevard, Suite 200
Lakewood, CO 80401

Mailing Address:
P.O. Box 17087
Denver, CO 80217-0087
Fax: 303-866-2428

SHIPPING OF PERSONAL LIQUOR INTO COLORADO

To Whom It May Concern:

You are allowed to bring liquor, including wine, spirits and beer into Colorado that is intended for personal use without a permit or permission letter. However, you must pay the state excise tax on any amount in excess of four (4) liters.

If your shipment comes through U.S. Customs, it will be held by them until you can produce evidence of payment of the excise tax. To pay the tax, use Form DR 0449 (attached) and mail the completed form and payment to:

Colorado Department of Revenue
Excise Tax Division
PO Box 173350 Denver, CO 80217-3350

Attach a copy of the completed form and check with your shipment as proof of payment for customs agents.

The tax rate for wine - 7.33 cents per liter; for spirits -60.26 cents per liter; and for beer and hard cider -8 cents per gallon. An additional surcharge rate of \$.01 (one cent) per liter of all wine also applies.

If the liquor comes into Colorado other than through U.S. Customs, the payment of the excise tax would follow the same procedure.

If you have additional questions, refer to the attached FYI or contact Excise Tax at (303) 205-6848.

Sincerely,

Michelle Stone-Principato
Director
Colorado Liquor Enforcement Division



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DR 0449 (08/06/19)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0009
DOR_ExciseTax@state.co.us
www.Colorado.gov/Tax

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...
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 for each month payment is late.
Line 9. Amount Owed. Add lines 6, 7, and 8. Round to the nearest dollar.

Mail Completed Form to and Make Check Payable to:
Colorado Department of Revenue
Denver, Colorado 80261-0009

Form with fields for SSN or TIN, Expected Ship Date, Last Name, First Name, Middle Initial, Address, City, State, Zip, and a table for alcohol beverage types (Vinous Liquor, Spirituous Liquor, Hard Cider, Malt Liquor/Beer) with rows for taxable liters/gallons, tax rate, excise tax due, wine development fee, total excise tax due, total tax due, penalty, interest, and amount owed.

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)