

COLORADO WINERY SURCHARGE WORKSHEET

- The Colorado Winery Surcharge is due on vinous liquors produced by Colorado licensed wineries and sold, offered for sale, or used in this state during the current month.
- The surcharge is due only on wine that was produced in Colorado and included in taxable sales on line 14 of form DR 0442.
- The surcharge is determined using an annual graduated rate. The graduated rate is applicable for the 12 month period beginning July 1 and ending June 30.
- The graduated rate schedule is as follows:
 - First 9,000 liters is taxed at 5 cents per liter.
 - Next 36,000 liters is taxed at 3 cents per liter.
 - Any additional liters are taxed at 1 cent per liter.
- Complete form DR 450 each month to calculate the Colorado winery surcharge on line 18 form DR 0442.

Worksheet for winery use only. Do not file with the Department of Revenue.

FISCAL YEAR July _____ through June _____

Month	0-9,000 LITERS—5 Cents		9,001-45,000 LITERS—3 Cents		LITERS OVER 45,000—1 Cent		TOTAL	
	Column 1 Number of liters sold this month (0-9,000)	Column 2 Multiply column 1 by 5 cents (\$05)	Column 3 Number of liters sold this month (9,001-45,000)	Column 4 Multiply column 3 by 3 cents (\$03)	Column 5 Number of liters sold this month (over 45,000)	Column 6 Multiply column 5 by 1 cent (\$01)	Column 7 Total liters Add columns 1, 3 and 5, and enter on line 18-0, form DR 0442	Column 8 Total Add columns 2, 4 and 6, and enter on line 18-1, form DR 0442
July		\$		\$		\$		\$
August		\$		\$		\$		\$
September		\$		\$		\$		\$
October		\$		\$		\$		\$
November		\$		\$		\$		\$
December		\$		\$		\$		\$
January		\$		\$		\$		\$
February		\$		\$		\$		\$
March		\$		\$		\$		\$
April		\$		\$		\$		\$
May		\$		\$		\$		\$
June		\$		\$		\$		\$
Total	*	\$	**	\$		\$		\$

* NOT TO EXCEED 9,000 LITERS / ** NOT TO EXCEED 36,000 LITERS