



## Excise 20 Bringing Personal Liquor Stock into Colorado

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### 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 if the alcohol 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 (\$0.08/gallon for beer, \$0.0733/liter for wine and \$0.6026/liter for spirits). The reporting of inventory and payment of the tax is reported on the Personal Excise Tax Return for Alcohol Beverages (DR 0449).

### 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 form DR 0449, line 4.

### Complete the Proper Form

The Personal Excise Tax Return for Alcohol Beverages (DR 0449) is available on the department's Web site [Colorado.gov/Tax](http://Colorado.gov/Tax). The instructions are included with the form.

Make sure your name, address and Social Security number are listed on the form and that the form is signed and dated. Wine (vinous) and spirits are taxed by the liter. Hard cider, malt liquor and fermented malt beverage are taxed by the gallon. Include the one-cent per liter Wine Development Fee for any wine reported. The period is the month and year the alcohol is brought into Colorado. Make checks payable to the Colorado Department of Revenue.

Include a copy of completed DR 0449 and a copy of the completed check with the shipment in order for federal customs officials to verify payment of Colorado liquor excise tax.

Call 303-205-6848 or email [dor\\_excisetax@state.co.us](mailto:dor_excisetax@state.co.us) with any questions regarding bring personal liquor stock into Colorado.

Send completed form and payment to:  
Colorado Department of Revenue  
Denver, CO 80261-0009