



Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits

Mail to: NYS ALCOHOLIC BEVERAGES TAX PROCESSING P O BOX 22025 ALBANY NY 12201-2025
File for each month on or before the 20th day of the following month.
Period covered by this return Month Year
Business telephone number
Nature of business activity
Liquor tax registration number Employer identification number or social security number
Do you use or sell liquor with more than 24% alcohol by volume in New York City...

Table with 6 columns: A (Liquors, alcohol, distilled or rectified spirits...), B (But more than 2% alcohol by volume), C (2% alcohol or less by volume), D (Natural sparkling), E (Artificially carbonated sparkling), F (Still). Rows include: 1 Amount on hand at beginning of month, 2 Tax-free purchases, 3 Tax-paid purchases, 4 Total, 5 Amount on hand at end of month, 6 Amount to be accounted for.

Distillers, rectifiers, blenders, and fortifiers of wine or liquors — Use Form MT-41 for reporting above inventories and purchases

Computation of tax — New York State and New York City (Out-of-state direct wine shippers only - see special instructions on the front of Form MT-40-I)

Table for tax computation with 14 rows. Includes: 7 Loss and waste, 8 Tax-paid purchases, 9 Out-of-state sales, 10 Tax-free sales and use, 11 Total deductions, 12 Net quantity taxable, 13 Tax rate, 14 Tax, 15 Total New York State tax, 16 Adjustments from prior returns (New York State), 17 Amount due (New York State), 18 New York City tax on liquors, alcohol, distilled or rectified spirits, and wine, 19 Adjustments from prior returns (New York City), 20 Amount due (New York City).

Table for Payment of tax with 4 columns: New York State, New York City, Total. Rows include: 21 Balance due, 22 Penalties, 23 Interest, 24 Amount due.

25 Payment — Make check or money order payable to Commissioner of Taxation and Finance. Write on your check Form MT-40, your identification number, and the period you are reporting. Payment enclosed.

Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Form with fields for Date, Authorized signature, Official title, Signature of individual or name of firm preparing this return, Preparer's address.

Attach an explanation for lines 7, 16, and 19, and copies of Forms MT-41, Beverage Inventories and Purchases, MT-42 (Schedule A), MT-43 (Schedule B), MT-44 (Schedule C, in duplicate), MT-45 (Schedule D), and MT-46 (Schedule E), if applicable.

**Forms that may be needed to complete this return:**

<b>Form number</b>	<b>Form name</b>
Form MT-40	<i>Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits</i>
Form MT-40-I	<i>Instructions for Form MT-40, Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits; and Schedules A (Form MT-42), B (Form MT-43), C (Form MT-44), D (Form MT-45), and E (Form MT-46)</i>
Form MT-41	<i>Beverage Inventories and Purchases To be used by Distillers, Rectifiers, Blenders and/or Fortifiers of Wine or Liquor</i>
Form MT-42	<i>Schedule A - Tax-Free Purchases</i>
Form MT-43	<i>Schedule B - Tax-Paid Purchases</i>
Form MT-44	<i>Schedule C - Out-of-State Sales</i>
Form MT-45	<i>Schedule D - Tax-Free Sales and Use</i>
Form MT-46	<i>Schedule E - New York City Tax</i>

**Note:** Out-of-state direct wine shippers that do not make any other sales in New York State are not required to complete Forms MT-41 through MT-46. Enter your net taxable quantities on line 12, columns D, E, and F, of this form.

**Rounding to whole liters or whole gallons**

The tax on liquors is calculated on whole liters. The tax on wines is calculated on whole gallons.

Complete and accurate records must be maintained for the actual volume of liquors and wine sold, purchased, and manufactured, whether the amounts are whole or partial liters or gallons. However, each **total** must be rounded to whole liters or whole gallons for tax purposes.

A quantity of less than 0.5 liters (or 0.5 gallons) should be rounded down to the nearest whole liter (or whole gallon). A quantity of 0.5 liters (or 0.5 gallons) or more should be rounded up to the nearest whole liter (or whole gallon).

**Change of business information**

If your business name, employer identification number, mailing address, business address, telephone number, or owner/officer information has changed, you must complete Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may file Form DTF-96, *Report of Address Change for Business Tax Accounts*. You can get these forms from our Web site, by fax, or by phone. See *Need help?* section below.

**Privacy notification**

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

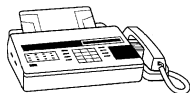
**Conversion chart** — You may use the following chart to convert liters to gallons when you calculate your excise tax liability.

3.785 liters = 1 gallon	0.757 liters = 1 fifth
1.8925 liters = 1 half gallon	0.473 liters = 1 pint
0.946 liters = 1 quart	0.2365 liters = 1 half pint

**Need help?**



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.  
To order forms and publications: 1 800 462-8100  
Business Tax Information Center: 1 800 972-1233  
From areas outside the U.S. and outside Canada: (518) 485-6800



**Hotline for the hearing and speech impaired:**

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.