

**Return of Tax on Wines, Liquors, Alcohol,
and Distilled or Rectified Spirits****MT-40**

(9/09)

Monthly filers: File each month on or before the 20th day of the following month.
Annual filers: File each calendar year on or before January 20th of the following year.

Enter legal name and address if not preprinted.

Period covered by this return

Business telephone number
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Nature of business activity

☐ Manufacturer ☐ Importer ☐ Micro-farm winery
☐ Noncommercial importer ☐ Farm winery
☐ Direct wine shipper (DWS) ☐ Special farm winery☐ No business this period ☐ Abbreviated annual return☐ Cancel registration☐ Amended return

State Liquor Authority (SLA) license number

Liquor tax registration number

Federal EIN or social security number

Do you use or sell liquor with more than 24% alcohol by volume in New York City, or sell to a purchaser whose licensed premises are in New York City? Yes ☐ No ☐ If Yes, complete Schedule E.**Inventories and purchases**

(Amounts must be reported in whole liters for columns A, B, and C and in whole gallons for columns D, E, and F.)

		A Liquors, alcohol, distilled or rectified spirits, and wine containing more than 24% alcohol by volume (whole liters only)	B More than 2% alcohol by volume (whole liters only)	C 2% alcohol or less by volume (whole liters only)	D Natural sparkling (whole gallons only)	E Artificially carbonated sparkling (whole gallons only)	F Still (includes wine coolers) (whole gallons only)
1 Amount on hand at beginning of period ...	1						
2 Tax-free purchases (from Schedule A) ...	2						
3 Tax-paid purchases (from Schedule B) ...	3						
4 Total (add lines 1, 2, and 3)	4						
5 Amount on hand at end of period	5						
6 Amount to be accounted for (from Form MT-41, line 10; or subtract line 5 from line 4)	6						

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**

7 Loss and waste (explain on separate sheet)	7								
8 Tax-paid purchases (from Schedule B) ...	8								
9 Out-of-state sales (from Schedule C) ...	9								
10 Tax-free sales and use (from Schedule D)	10								
11 Total deductions (add lines 7 through 10) ..	11								
12 Net quantity taxable (subtract line 11 from line 6) ...	12								
13 Tax rate.....	13	\$ 1.70	\$.67	\$.01	\$.30	\$.30	\$.30	\$.30	
14 Tax (multiply line 12 by line 13)	14								
15 Total New York State tax (add amounts on line 14)	15								
16 Adjustments from prior returns (New York State) (see instructions)	16								
17 Amount due (New York State) (enter here and on line 21, New York State column; see instructions)	17								
18 New York City tax on liquors, alcohol, distilled or rectified spirits, and wine containing more than 24% alcohol by volume. Enter net liters taxable from Form MT-46 (Schedule E), line 7, if applicable	18								
19 Adjustments from prior returns (New York City) (see instructions)	19								
20 Amount due (New York City) (enter here and on line 21, New York City column; see instructions)	20								

Payment of tax

		New York State	New York City	Total
21 Balance due (enter New York State amount from line 17; enter New York City amount from line 20)	21			
22 Penalties (see instructions)	22			
23 Interest (see instructions)	23			
24 Amount due (add lines 21, 22, and 23)	24			

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

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

Date	Authorized signature	Official title
Date	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.**Direct wine shippers, farm wineries, special farm wineries, and micro-wineries:** Attach a copy of your current SLA license if filing an annual return.

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