



# Alcoholic Beverages Tax Clearance Return For Tax on Importation of Alcoholic Beverages into New York State for Personal Consumption

Read Form MT-39-I, *Instructions for Form MT-39, Alcoholic Beverages Tax Clearance Return for Tax on Importation of Alcoholic Beverages into New York State for Personal Consumption*, before completing this form.

Name		Social Security number	Identification type code (see instructions)	
Street address		City, town, village, or hamlet		State   ZIP code
County	Telephone ( )	Email address		

Location (city and country, seaport or airport) where alcoholic beverages were purchased	
Place of arrival in the U.S.	Date of arrival

**If customs broker, complete the following:**

Name				
Street address		City, town, village, or hamlet		State   ZIP code
Contact person	Telephone ( )	Email address		

**Schedule A – Computation of the state and local sales tax**

Complete Schedule B on page 2; then continue with Schedule A.

**Note:** Attach a copy of the airline or ship bill (*in English; translated if in another language*).

		A Base for sales tax	B New York taxes due
1	Total cost of alcoholic beverages, in U.S. dollars .....	1	
2	Federal excise tax (from Schedule B, column D, line 26) .....	2	
3	New York State excise tax (from Schedule B, column F, line 26)	3	
4	New York City excise tax (from Schedule B, column H, line 26)	4	
5	Base for sales tax (add column A, lines 1 through 4 above) ...	5	
6	Combined sales tax rate at your residence (write as a decimal, so 8¼% is .0825) .....	6	
		.0 _____	
7	Sales tax due (line 5 × line 6) .....	7	
8	Total New York taxes due (add column B, lines 3, 4, and 7) ..	8	

Under penalty of perjury, I declare that this return is, to the best of my knowledge and belief, true, correct and complete and that all beverages listed herein are for my personal use and consumption.

Signature of authorized person	Date
Signature of preparer	Date
	Date of submission

**Schedule B – Computation of the alcoholic beverages tax**

	<b>A</b> Beverage/percent alcohol by volume	<b>B</b> Total volume imported into New York State (see instructions)	<b>C</b> Federal excise tax per liter/gallon	<b>D</b> Federal tax (see instructions)	<b>E</b> New York State excise tax per liter/gallon	<b>F</b> New York State excise tax (B × E)	<b>G</b> New York City excise tax per liter/gallon	<b>H*</b> New York City excise tax (B × G)
9	Liquor or wine over 24%	.	3.567		1.70		.264	
10	Liquors containing more than 2% but not more than 24% alcohol	.	3.567		.67		0	
11	Tax on liquor (add lines 9 and 10, in columns B, D, and F. Carry down line 9 amount in column H); if column B is more than 90 liters, see General Information in the instructions	.						
12	Exemptions (see instructions)	.						
13	Net Tax on liquor (subtract line 12 from line 11 in columns D, F, and H)	-						
14	Wine over 21% but not over 24%	.	3.15		.30		0	
15	Wine over 16% but not over 21%	.	1.57		.30		0	
16	Wine 16% or less	.	1.07		.30		0	
17	Champagne (naturally sparkling wine)	.	3.40		.30		0	
18	Wine (artificially carbonated)	.	3.30		.30		0	
19	Cider at least .5% but not over 3.2%	.	.226		0		0	
20	Cider at least 3.2% but less than 8.5%	.	.226		.0379		0	
21	Cider equal to 8.5%	.	1.07		.0379		0	
22	Beer	.	.58		.14		.12	
23	Tax on wine, cider, and beer (add lines 14 through 22 in column B, D, and F; carry down the line 22 amount in column H)							
24	Exemptions (see instructions)	.						
25	Net tax on wine, cider, and beer (subtract line 24 from line 23 in columns D, F, and H)							
26	Total dollar amounts (add lines 13 and 25 in columns D, F, and H. Enter column F amount in both columns of Schedule A, line 3. Enter column H amount in both columns of Schedule A, line 4.)							

\* Column H applies to items delivered to/consumed in New York City.

**Schedule C – Application for temporary license to import liquors for personal use and consumption**

**Note:** Only complete this section if you import more than 90 liters, but no more than 360 liters in one year.

27 Dates for which license is requested (*license is valid for 14 days*) .... From:  To:

28 Quantity of liquor expected to be imported with this license .....	28	.	liters
29 Including the amount shown on line 11, Column B, during the year ending on the last day of the period shown on line 27, how many liters of liquor will you have imported into New York State? .....	29	.	liters
30 Number of licenses requested in the previous 12-month period .....	30		

**Transporter information** (*if other than applicant*)

Transporter name		State Liquor Authority transporter number ( <i>if applicable</i> )	
Street address	City	State	ZIP code
County	Method of transportation		

**Destination of liquor** (*if applicant's address, enter same*)

Name	Telephone ( )	
Street address	City	State ZIP code

**Supplier information** (*if known at time of application*)

Name	Telephone ( )	
Street address	City	State ZIP code

Mark an **X** in one box: New York State only  New York City only  New York State and New York City

I hereby declare that I am 21 years of age or older and that this application has been made with the knowledge that a willingly false representation is a crime under New York State Tax Law Article 37, section 1813, punishable by fines and penalties stipulated therein, and affirm that the information provided on this application is true, correct, and complete.

Signature of applicant	Date
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<i>For office use only</i>	
License number _____	Issuing agent's signature _____
Valid from _____ to _____	
This certifies that _____ is licensed to import up to _____ liters of liquors into this state during the above 14-day period pursuant to Article 18 of the Tax Law. The liquors must be for the above-named individual's personal use and consumption.	
The license is not transferable and shall remain in force during the above period and is null and void after this period.	
Form MT-39 must be filed before the above-named individual may import any liquor or within 20 days after the end of the above 14-day period if tax is not due. Any person required to file a return or report or to pay tax who willfully fails to pay such tax or file such return or report at the time or times required is guilty of a misdemeanor.	
Persons importing liquors for sale or importing more than 360 liters during any one-year period for personal use and consumption must undergo full registration as a distributor of liquors and may not sell or import pursuant to this temporary license.	
Any person, other than a registered distributor, who imports or causes to be imported any liquor into New York State for sale or use in New York State without a license is guilty of a class A misdemeanor. If the total quantity of liquors imported is more than 360 liters, the person is guilty of a class E felony.	