



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

| | | | | |
|----------------|--------------------------|------------------------|---|------------------|
| Name | | Social security number | Identification type code (see instructions) | |
| Street address | | City, town, or hamlet | | State ZIP code |
| County | Daytime telephone () | E-mail address | | |

| | |
|--|-----------------|
| Location (city and country, 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, or hamlet | | State ZIP code |
| Contact person | Telephone () | E-mail 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 24) | 2. | | | |
| 3 | State excise tax (from Schedule B, column F, line 24) | 3. | | | |
| 4 | City excise tax (from Schedule B, column H, line 24) | 4. | | | |
| 5 | Base for sales tax (add column A, lines 1 through 4) | 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 tax due New York (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

| A Beverage/percent alcohol by volume | B Total volume imported into New York | C Federal excise tax per unit | D Federal tax (B × C) | E NY State excise tax per unit | F NY State excise tax (B × E) | G NY City excise tax per unit | H* NY City excise tax (B × G) |
|---|--|--|-----------------------------|---|--|--|--|
| 9 Liquor or Wine over 24% | • liters | 3.56 | | 1.70 | | .264 | |
| 10 Liquor over 2% but not over 24% | • liters | 3.56 | | .67 | | 0 | |
| 11 Liquor 2% or less | • liters | 3.56 | | .01 | | 0 | |
| 12 Liquor volume (add lines 9, 10, and 11 in column B; if more than 90 liters, see General Information in the Instructions) | • liters | | | | | | |
| 13 Wine over 21 % but not over 24% | • liters | .83 | | .079 | | 0 | |
| 14 Wine over 14% but not over 21% | • liters | .41 | | .079 | | 0 | |
| 15 Wine 14% or less | • liters | .28 | | .079 | | 0 | |
| 16 Champagne (naturally sparkling wine) | • liters | .90 | | .079 | | 0 | |
| 17 Wine - artificially carbonated | • liters | .87 | | .079 | | 0 | |
| 18 Tax on liquor and wine (add lines 12 through 17 in column B; add lines 9 through 17 in columns D and F; carry down the line 9 amount in column H) | • liters | | | | | | |
| 19 Exemption (see Instructions) | • liters | • _____ | | • _____ | | • _____ | |
| 20 Net tax on liquor and wine (subtract line 19 from line 18 in columns D, F, and H) | | | | | | | |
| 21 Beer | • gallons | .58 | | .14 | | .12 | |
| 22 Exemption (see Instructions) | • gallons | .58 | | .14 | | .12 | |
| 23 Net tax on beer (subtract line 22 from line 21 in columns D, F, and H) | | | | | | | |
| 24 Total dollar amounts (add lines 20 and 23 in columns D, F, and H) | | | | | | | |

* 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

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

26 Quantity of liquor expected to be imported with this license 26. . liters

27 Including the amount shown on line 12 during the year ending on the last day of the period shown on line 25 how many liters of liquor will you have imported into New York State? 27. . liters

28 Number of licenses requested in the previous 12-month period..... 28.

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 number () | |
| Street address | City | State | ZIP code |

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

| | | | |
|----------------|------|-----------------------------|----------|
| Name | | Telephone number () | |
| 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 |
|------------------------|------|

| | |
|---|---------------------------------|
| <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. | |