



Department of Taxation and Finance
**Return of Tax on Wines, Liquors, Alcohol,
 and Distilled or Rectified Spirits**

MT-40
 (5/20)

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.		Period covered by this return
Enter legal name and address if not preprinted.		Business telephone number ()
Liquor tax registration number		Nature of business activity <input type="checkbox"/> Manufacturer <input type="checkbox"/> Importer <input type="checkbox"/> Farm distillery <input type="checkbox"/> Noncommercial importer <input type="checkbox"/> Farm winery <input type="checkbox"/> Direct wine shipper (DWS) <input type="checkbox"/> Special farm winery <input type="checkbox"/> No business this period <input type="checkbox"/> Abbreviated annual return <input type="checkbox"/> Cancel registration <input type="checkbox"/> Amended return
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 <input type="checkbox"/> No <input type="checkbox"/> If Yes, complete Schedule E.		State Liquor Authority (SLA) license number

		Liquors containing 24% alcohol or less			Wines containing 24% alcohol or less		
		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 (for inventory prior to June 1, 2020) (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
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						
		Liters	×	NYC tax rate	=	NYC tax due	
			×	\$.264			
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	25	Payment enclosed
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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 farm distilleries: Attach a copy of your current SLA license if filing an annual return.