



# Beverage Inventories and Purchases

To be used by Distillers, Rectifiers, Blenders and/or Fortifiers of Wine or Liquor

Legal name		Period covered by this return
Liquor tax registration number	EIN or Social Security number	State Liquor Authority license number

Read the instructions on back before completing this form.

	<b>A</b> Liquors, alcohol, distilled or rectified spirits and wine containing more than 24% alcohol by volume <i>(whole liters only)</i>	Liquors containing 24% alcohol or less		Wines containing 24% alcohol or less		
		<b>B</b> More than 2% alcohol by volume <i>(whole liters only)</i>	<b>C</b> 2% alcohol or less by volume (for inventory prior to June 1, 2020) <i>(whole liters only)</i>	<b>D</b> Natural sparkling <i>(whole gallons only)</i>	<b>E</b> Artificially carbonated sparkling <i>(whole gallons only)</i>	<b>F</b> Still (includes wine coolers) <i>(whole gallons only)</i>
<b>1</b> Amount on hand at beginning of period .....						
<b>2</b> Amount distilled or manufactured.....						
<b>3</b> Tax-free purchases imported or received <i>(from Form MT-42, Schedule A)</i> .....						
<b>4</b> Tax-paid purchases imported or received <i>(from Form MT-43, Schedule B)</i> .....						
<b>5</b> Amount produced after blending, rectifying fortifying or reducing alcohol contents .....						
<b>6</b> Total <i>(add lines 1 through 5)</i> .....						
<b>7</b> Amount emptied for line 5 above.....						
<b>8</b> Amount on hand at end of period .....						
<b>9 Total deductions</b> <i>(add lines 7 and 8)</i> .....						
<b>10</b> Amount to be accounted for <i>(subtract line 9 from line 6; enter here and on Form MT-40, line 6)</i> .....						

**Attach this completed form to Form MT-40, Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits.**

## Instructions

Complete this form and attach it to Form MT-40, *Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits*.

**Line 1** – Enter total amount of alcohol or alcoholic beverages on hand at the beginning of the filing period.

**Line 3** – Complete Form MT-42, *Schedule A — Tax-Free Purchases*, if applicable.  
For Schedule A instructions, see Form MT-40-I, *Instructions for Form MT-40*.

**Line 4** – Complete Form MT-43, *Schedule B — Tax-Paid Purchases*, if applicable.  
For Schedule B instructions, see Form MT-40-I.

**Line 5** – Enter total amount produced **after** blending, rectifying, fortifying or reducing alcoholic contents.

**Line 7** – Enter total amount of alcohol or alcoholic beverages used for purposes listed on line 5.

**Line 8** – Enter total of all alcohol or alcoholic beverages on hand at the end of the filing period.

**Line 10** – Transfer the total amount reported to Form MT-40, line 6.