



Manifest Form for Liquors

Tax Law — Section 428

Print or type all entries. You must complete 1 through 19 before transporting in New York State.

Do not leave items 1 through 19 blank. If an item is not applicable, enter "N/A" in the item space (see instructions).

I	Transporter	1. Manifest number	2. Name and address of transporter		3. Transporter's federal EIN	
					4. Transporter's State Liquor Authority number	
		5. Type of transportation equipment (car, truck, etc.)		and	Vehicle identification number	
II	Distributor	6. Registered distributor's name and address		7. Distributor's tax registration number		
				8. Distributor's State Liquor Authority number		
III	Loading	9. Name and address of the person from whom the liquors were received				
		10. State Liquor Authority number		11. Quantity of liquors received (in liters)		
		12. Location or site where liquors were received		13. Date of receipt of liquors		
IV(a)	Delivery	14. Name and address of the person to whom the liquor will be delivered				
		15. State Liquor Authority number		16. Place of delivery		
		17. Approximate date and time of delivery		18. Quantity of liquors to be delivered (in liters)		
IV(b)	Delivery	14. Name and address of the person to whom the liquors will be delivered				
		15. State Liquor Authority number		16. Place of delivery		
		17. Approximate date and time of delivery		18. Quantity of liquors to be delivered (in liters)		
V	Multiple Deliveries	19. Multiple deliveries. List invoice numbers on the lines below. The invoices must contain the same information as items 14-18 above.				
		_____	_____	_____	_____	_____
		_____	_____	_____	_____	_____
		_____	_____	_____	_____	_____
		_____	_____	_____	_____	_____
		_____	_____	_____	_____	_____

The absence of the manifest gives rise to a presumption that the liquors are being imported into New York State for sale or use in the state by other than a registered distributor.

The absence of the place of delivery (item 16) on the manifest with respect to liquors that are being imported into New York State gives rise to the presumption that the liquors are being imported into New York State for sale or use within New York State.

The absence of the name of a registered distributor (item 6) on the manifest with respect to liquors that are being imported into New York State gives rise to the presumption that the liquors are being imported into New York State by other than a registered distributor.

General Information

You must complete Form MT-132 if you transport more than 90 liters of liquors into, through or within New York State.

A properly prepared Form MT-132 must be in the possession of the operator/driver of the transportation equipment.

You must make all the appropriate manifest entries before you transport liquors in New York State and prepare a separate manifest for each owner, importer or business for whom you carry liquors, even if the liquors are part of the same load.

You may reproduce (photocopy, computer-generate, etc.) Form MT-132 and/or incorporate it into other documents that you use, provided the reproduction is in the same format and general size as the official Form MT-132.

You may be allowed to use a manifest in a different format after receiving written permission from the Tax Department. Submit your request for use of a different format to:

NYS TAX DEPARTMENT
DEPUTY COMMISSIONER
OFFICE OF TAX ENFORCEMENT
BUILDING 9, ROOM 211
W A HARRIMAN CAMPUS
ALBANY NY 12227

General Instructions

These are the steps that you must take when you transport liquors in New York State. Keep the manifest on the transportation equipment until the last delivery covered by the manifest is made.

If the information for two items will be the same, enter the information in one item and enter **same as item X** in the other item to identify the item where the information is entered.

1. Before transporting liquors in the state, complete items 1-19. Do not leave any item blank. If an item is not applicable, enter **N/A**.

Part I (items 1, 2, 3, 4, and 5) and Part III (items 9, 10, 11, 12 and 13) are usually applicable and must contain the appropriate information. If not applicable, enter **N/A** in the item.

Part II (items 6, 7 and 8) is applicable only to the importation of liquors into the state for use, distribution, storage or sale in the state. Enter **N/A** in each of these items if the liquors are not being imported into the state for use, distribution, storage or sale in the state.

You must use either Part IV (items 14-18) or Part V (item 19). Part V must be used in conjunction with invoices, and the invoices must contain all of the information contained in Part IV.

Part IV (a) and Part IV (b) may be used for up to two deliveries of liquors. If more than two deliveries of liquors are to be made, you may complete Part V instead of Part IV, or you may reproduce Part IV.

2. Upon delivery of any liquors, you must verify the date and time of delivery in item 17 of the appropriate Part IV or the corresponding item on the invoice if Part V is used. Correct item 17 if necessary.

3. You must provide a copy of the manifest to the registered distributor, if any, shown in item 6.

The transporter and all others who are required to get a copy of the manifest must keep a copy for three years from the end of the month when the liquor was delivered.

Delivery or Manifest Changes

If, at any time before completion of the last delivery, there is a change to any manifest information, you must immediately amend the manifest to reflect the change.

Part I — Transporter Section (items 1-5)

Complete Part I before transporting liquors in New York State. The manifest numbers for item 1 must be consecutively numbered.

Part II — Distributor Section (items 6-8)

Complete Part II before transporting liquors in New York State. If the liquors are being transported through the state and will not be used, distributed, stored or sold in the state, or if the liquors are not being imported into New York State, enter **N/A** in items 6, 7 and 8. Enter **N/A** in items 6, 7 and 8 if you purchased liquors at retail for your personal use and consumption.

The *distributor* is the person that imports or causes the liquors to be imported into the state for sale or use in the state, or the person who produces, distills, manufactures, compounds, mixes or ferments any liquors in the state, (except (a) a person who manufactures, mixes or compounds liquors, the ingredients of which consist only of alcoholic beverages on which the alcoholic beverage taxes have been paid or (b) a person who mixes or compounds liquors, on which the alcoholic beverage taxes have been paid, with nonalcoholic ingredients for sale and immediate consumption on the premises), or the person that purchases warehouse receipts for liquors stored in a warehouse in the state and causes liquors to be removed from the warehouse.

Part III – Loading Section (items 9-13)

Complete Part III before transporting liquors in New York State.

Part IV — Delivery Section (items 14-18)

Complete Part IV (a) before transporting liquors in New York State. For a second delivery, also complete Part IV (b). Correct item 17, if necessary, when the delivery is complete. You may reproduce multiple Part IVs if you have more than two deliveries. You may use Part V instead of Part IV. Enter **N/A** in items 14-18 if you use Part V.

Part V — Multiple Delivery Section (item 19)

Complete Part V before transporting liquors in New York State. Correct the date and time of delivery, if necessary, on the invoice when the delivery is complete. The invoices that you list in item 19 must contain all of the information contained in Part IV. Enter **N/A** if you use Part IV.