



# Schedule D – Tax-Free Sales and Use

Legal name	Liquor tax registration number	EIN or Social Security number	Period covered by this schedule
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Read the instructions on page 2 before completing this schedule.

Legal names, EINs, and DBAs (if applicable) of customers	Addresses of customers	<b>A</b> Liquors, alcohol, distilled or rectified spirits, and wine containing more than 24% alcohol by volume  <i>(liters)</i>	Liquors containing 24% alcohol or less		Wines containing 24% alcohol or less		
			<b>B</b> More than 2% alcohol by volume  <i>(liters)</i>	<b>C</b> 2% alcohol or less by volume (for inventory prior to June 1, 2020)  <i>(liters)</i>	<b>D</b> Natural sparkling  <i>(gallons)</i>	<b>E</b> Artificially carbonated sparkling  <i>(gallons)</i>	<b>F</b> Still (includes wine coolers)  <i>(gallons)</i>
<b>1</b> Subtotals (add columns A through F) .....							
<b>2</b> Subtotals (from attached additional sheets) .....							
<b>3 Totals</b> (add lines 1 and 2; enter here and on Form MT-40, line 10) .....							

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

**Attach additional sheets if necessary.**

## Instructions

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

Read Form MT-40-I, *Instructions for Form MT-40*, before completing this schedule.

Report all tax-free sales of liquor and wine. Include:

- qualifying sales of liquor and wine to the United States government or its agencies or instrumentalities, diplomatic missions and diplomatic personnel, and the United Nations;
- qualifying sales of wine to a church, synagogue, or other religious organizations;
- liquor and wine sold between registered distributors; and
- liquor and wine furnished by a licensed producer of alcoholic beverages at no charge to a customer or prospective customer at a tasting for consumption at the tasting.