

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-82(9)M
Alcoholic Beverage Tax
July 29, 1982

Subject: Alcoholic Beverage Tax Regulation
 Liquor-New York City Sales
 Invoice Requirements

New York City Sales

Effective May 1, 1982 all sales of liquor (over 24% of alcohol by volume) from sources within New York State to purchasers whose licensed premises are located within New York City or where the sale is completed by delivery to a purchaser in New York City, must include both the New York State and New York City beverage taxes.

However, sales of liquor to a registered distributor of alcoholic beverages may be made without payment of New York City beverage tax in the following situations:

- (1) A sale by a distiller or rectifier to a registered distributor who is located in New York City.
- (2) A withdrawal from a bonded warehouse in New York State by a registered distributor located in the City of New York.
- (3) A sale of liquor from a supplier outside New York State which is completed by delivery to a registered distributor located in the City of New York.
- (4) A sale where both the seller and the purchaser are registered distributors located in the City of New York and where the sale is completed, pursuant to the instructions of the seller to an out-of-state supplier, by a direct shipment from the out-of-state supplier, to the purchaser in the City of New York.

Invoice Requirements

Effective June 1, 1982 changes in the Alcoholic Beverage Tax Regulations require that all sales in New York State of liquor (other than retail sales) must be evidenced by and recorded on a serially-numbered invoice. (A retail sale is a sale to anyone for any purpose other than resale). The new Alcoholic Beverage Tax Regulations require that all purchasers receive a copy of such serially-numbered invoices. The invoice must include:

the identifying number of the invoice

the date of sale (if the delivery date and date of sale are not the same, the seller must keep a record of both dates)

the names of the seller and purchaser

the seller's State Liquor Authority number and, if registered as a distributor, the Tax Department registration (certificate)

the purchaser's State Liquor Authority number

the address of the licensed premises of the seller and purchaser (the premises from which the liquor was delivered and the premises at which it was received must also be shown, if they are not the same as the seller's and purchaser's licensed premises).

the brand name and price of the liquor.

statement of taxes paid:

- (a) If the sale is made to a purchaser whose licensed premises are in New York City or if it is completed by delivery to a purchaser in New York City, the invoice must also include a statement that all New York City and New York State alcoholic beverage taxes have been paid. If either or both of these taxes have not been paid, the invoice must specifically set forth the exception and exclusion to these taxes contained in Article 18 of the Tax Law, Title Y and Chapter 46 of the Administrative Code of the City of New York, or the rules of the State Tax Commission which exempts or excludes the sale from tax. For example, a statement that "sale of beer to noncommissioned officers' open mess of the U.S. Army, as purchaser" will be considered an acceptable statement if the other information on the invoice supports it.
- (b) If the sale is subject only to the New York State alcoholic beverage tax, the invoice must include a statement that the tax has been paid. If it has not, the invoice must include the explanation set forth in the preceding paragraph.

The regulations require that on all sales both seller and purchaser must retain copies of the invoice.