



Department of Taxation and Finance

Important

The alcoholic beverages tax rate information in this TSB-M is out-of-date.

For the most up-to-date information about the alcoholic beverages tax including rates, see [Alcoholic beverages tax](#).

The TSB-M begins on page 2 below.

Important Notice

Notice to all Wine and Cider Distributors

Effective July 1, 1994, the rates of excise tax on naturally sparkling wines and artificially carbonated wines will decrease. The rate of tax imposed on these beverages will be the same as that imposed on still wine.

Also, effective July 1, 1994, the excise tax on still wines, naturally sparkling wines, artificially carbonated sparkling wines and cider must be reported and computed in gallons rather than liters.

The following is a list of the excise tax rates on wines and cider applicable on July 1, 1994:

- **\$0.1893** per gallon on still wines, naturally sparkling wines and artificially carbonated sparkling wines (except cider).
- **\$0.0379** per gallon on cider containing more than 3.2% of alcohol by volume.

The alcoholic beverage tax returns are being revised to reflect the new excise tax rates and standard of measure. Revised forms for the July 1 - July 31 reporting period will be mailed in July in time for filing by August 20, 1994.

If you need help:

For forms and publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For general information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.