



# Instructions for Form MT-39

## Alcoholic Beverages Tax Clearance Return for Tax on Importation of Alcoholic Beverages into New York State for Personal Consumption

### General information

You must file Form MT-39 if you import more than one quart (one liter, if not subject to U.S. import duties) of alcoholic beverages per month into New York State (NYS) from outside the U.S. for personal consumption and not for resale.

If you are a traveler arriving from American Samoa, Guam, or the U.S. Virgin Islands, you may import up to one gallon (four liters, if not subject to U.S. import duties) of alcoholic beverages into NYS without filing Form MT-39. For the one-gallon exemption, at least three quarts must have been acquired in American Samoa, Guam, or the U.S. Virgin Islands. Generally, you must have been outside the U.S. for at least 48 hours in order to claim this exemption from the alcoholic beverages tax. However, this 48-hour restriction does not apply to you if you are arriving in NYS from the U.S. Virgin Islands, Canada, or Mexico.

**Note:** If you are of legal age and you intend to import more than 90 liters, but not more than 360 liters of liquor during a one-year period for personal use and not for resale, you must first obtain a *Temporary License to Import Liquors for Personal Use and Consumption* from the Tax Department. To apply for this license, complete Schedule C.

If you import, or intend to import, more than 360 liters of liquor in a one-year period for personal use and consumption, or you intend to sell any of the alcoholic beverages, you must register as a distributor of liquors using Form TP-215, *Application for Registration as a Distributor of Alcoholic Beverages*.

### When to file

File Form MT-39 and pay the total tax due **before** you import or remove the alcoholic beverages from the entry seaport or airport. If you intend to import more than 90 liters of liquor, file Form MT-39, including Schedule C (as applicable), no more than 30 days before the time you intend to import the liquor.

### Definitions

*Alcoholic beverages* include beers, wines, liquors, or ciders.

*Beer* includes all alcoholic beer, lager beer, ale, porter, stout, braggot, and all other fermented beverages of any name or description manufactured from malt, wholly or in part, or from any substitute containing one-half of 1%, or more, of alcohol by volume.

*Wines* include wine (both still and sparkling and when fortified by the addition of alcohol or spirits), mead, fruit juice containing one-half of 1% or more alcohol by volume, and all other beverages containing alcohol manufactured or produced by the fermentation of the natural sugar contents of fruits or other agricultural products containing sugar, provided they do not contain more than 24% alcohol by volume, but does not include cider containing 3.2% or less alcohol by volume.

*Liquors* include distilled or rectified spirits, alcohol, brandy, cordials (whether the base is wine or liquor), whiskey, rum, gin, and all other distilled beverages containing alcohol, including all dilutions and mixtures of one or more of the foregoing, and also any alcoholic liquors which would be wines if the alcoholic content were not more than 24% by volume.

*Cider* includes partially or fully fermented juice of fresh, whole apples, or other pome fruits, containing more than 3.2%, but not more than 8.5% alcohol by volume, to which nothing has been added to increase the alcoholic content produced by natural fermentation, and with the usual cellar treatments and necessary additions to correct defects due to climate, saccharine levels, and seasonal conditions.

### Signature

The return must be signed and dated by the taxpayer or any other person authorized to act on behalf of the taxpayer. If you paid anyone to prepare your return, he or she is required to sign and date the return.

If the date the return was submitted is different from the date the return was prepared, enter the date of submission.

### Identifying information

Enter your name, Social Security number, identification type code, complete address, daytime telephone number, and email address.

| Code | Type                                      |
|------|---|
| 1    | Driver's license                          |
| 2    | Picture ID                                |
| 3    | Passport                                  |
| 4    | Picture credit card                       |
| 5    | U.S. Permanent Resident Card (green card) |
| 6    | Other                                     |

Enter the location where the alcoholic beverages were purchased and the place of arrival in the U.S.

If you are a customs broker completing this return, enter your name, complete address, contact person, telephone number, and email address.

### Documentation

Submit your completed Form MT-39 with the following documentation (translated to English, if written in another language):

- Copy of the air bill (if the alcohol is arriving by air)
- Copy of the bill of lading (if the alcohol is arriving by boat)
- Copy of the invoice
- Itemized listing of beverages (amount, percentages of alcohol and so on)
- Social Security card, health insurance card, or letter from the Social Security Administration
- Proof of current address
- Current picture ID (photo with signature and proof of age)

### Line instructions

Complete Schedule B **before** completing Schedule A.

Complete Schedule C only when you import **more than 90 liters, but not more than 360 liters** of liquor in a one-year period.

**Reminder:** If you transport more than 90 liters of liquor, you **must** be registered as a distributor or have a temporary license.

### Schedule A

**Line 1** – Enter the total cost of alcoholic beverages imported into NYS.

**Line 6** – Enter the combined sales tax rate at your residence. To find your applicable sales tax rate to be used on line 6, access our Online Sales Tax Jurisdiction and Rate Lookup by Address service found on our website. You do not owe any sales or use tax if you purchased the alcohol while you were a nonresident of New York State. For more information, see Tax Bulletin TB-ST-913, *Use Tax for Individuals (including Estates and Trusts)*.

### Schedule B

**Column B** – Enter the **total** volume actually imported into New York State. Use the following chart to convert liters to gallons or gallons to liters when you calculate your excise tax liability as applicable.

| Conversion chart              |                             |
|-------------------------------|-----------------------------|
| 3.785 liters = 1 gallon       | 0.757 liters = 1 fifth      |
| 1.8925 liters = 1 half gallon | 0.473 liters = 1 pint       |
| 0.946 liters = 1 quart        | 0.2365 liters = 1 half pint |

### Lines 9 and 10

Compute the federal, NYS, and if applicable, New York City (NYC) excise taxes on the liquor based on the percentage of alcohol by volume

**Column D** – Federal excise tax on **liquor** is determined by proof gallons. You must convert U.S. gallons to proof gallons, prior to calculating federal excise tax on liquor. Then convert proof gallons to proof liters using the conversion chart. Use the *Federal tax worksheet* to compute the federal excise tax on liquor based on the percentage of alcohol by volume. Enter the total tax from the worksheet in Schedule B, column D, lines 9 and 10, where applicable. Do not enter proof gallons or proof liters in Schedule B.

Proof liter calculation

1. Multiply U.S. gallons by percent of alcohol by volume
2. Multiply this total by 2
3. Divide by 100
4. Convert to proof liters using conversion chart

**Federal tax worksheet**

Complete the worksheet below to calculate amounts to enter on lines 9 and 10, column D only.

| Beverage/percent of alcohol by volume | Proof liter *see below | x | Federal excise tax per liter | = | Federal excise tax |
|---------------------------------------|------------------------|---|------------------------------|---|--------------------|
| Liquor or wine over 24%               |                        |   | 3.567                        |   |                    |
| Liquor over 2% but not over 24%       |                        |   | 3.567                        |   |                    |

**\*Example:**

10 U.S. gallons x 40% alcohol by volume = 400  
 400 x 2 = 800  
 800/100 = 8 proof gallons  
 8 proof gallons x 3.785 (from Conversion chart) = 30.280 proof liters

1 U.S. gallon x 20% alcohol by volume = 20  
 20 x 2 = 40  
 40/100 = .4 proof gallon  
 .4 proof gallon x 3.785 = 1.514 proof liters

| Beverage/percent of alcohol by volume | Proof liter | x | Federal excise tax per liter | = | Federal excise tax                             |
|---------------------------------------|-------------|---|------------------------------|---|--|
| Liquor or wine over 24%               | 30.28       |   | 3.567                        |   | 108.00 – enter this amount in line 9, column D |
| Liquor over 2% but not over 24%       | 1.514       |   | 3.567                        |   | 5.40 – enter this amount in line 10, column D  |

**Lines 14 through 22**

Compute the federal, NYS, and NYC (if applicable) excise taxes on the **alcoholic beverages** based on the percentage of alcohol by volume.

**Column D** – Multiply column B by column C.

**Lines 12 and 24**

Claim an exemption on **either** line 12 (liquor) **or** line 24 (beer, wine, or cider), but not both.

**Column B** – Use the chart below to determine the amount of the exemption to enter on line 12 **or** line 24.

| Arriving from                                    | Subject to U.S. customs duty? | Amount to enter on line 12 (liters) | Amount to enter on line 24 (gallons) |
|--|-------------------------------|-------------------------------------|--------------------------------------|
| American Samoa, Guam, or the U.S. Virgin Islands | Yes                           | 3.785                               | 1.000                                |
|  | No                            | 4.000                               | 1.057                                |
| Anywhere else                                    | Yes                           | 0.946                               | 0.250                                |
|  | No                            | 1.000                               | 1.057                                |

**Columns C, E, and G** – Enter the appropriate federal, NYS, and NYC (if applicable) rates for the type of alcohol for which you are claiming an exemption on line 12 **or** line 24.

**Line 26** – Enter the amounts from columns D, F, and H, on Schedule A, lines 2, 3, and 4.

**Schedule C – Application for temporary license to import liquors for personal use and consumption**

**Transporter information** – If you are using a State Liquor Authority (SLA) permitted transporter or licensee, enter the transporter’s SLA number, if known.

Indicate the method of transportation used to transport the liquor to its destination (car, van, train, plane, and so on).

**Payment**

If paying with certified funds (certified check or money order), the Department will email or fax a clearance letter upon receipt of payment. Payments made by personal check will take up to two weeks for the check to clear before we can issue the clearance letter.

Your check or money order must be in U.S. funds and payable to: **Commissioner of Taxation and Finance**. Write **Form MT-39** and your Social Security number on your payment.

**Fee for payments returned by banks** – The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won’t charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

**Mailing address**

Attach your remittance to the return and mail to:

**NYS TAX DEPARTMENT  
 ABT PROCESSING  
 PO BOX 15196  
 ALBANY NY 12212-5196**

**Private delivery services** – If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

**Need help?**



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

**Telephone assistance**

Miscellaneous Tax Information Center: 518-457-5735  
 To order forms and publications: 518-457-5431  
 Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service

**Privacy notification**

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.