



Invoice Requirements for Alcoholic Beverages

Introduction

In most cases, sales of alcoholic beverages must be recorded on an invoice. Exceptions to this requirement are retail sales of:

- beer
- wine, and
- 90 liters or less of liquor.

This bulletin explains the invoice requirements for sales of alcoholic beverages.

Seller's invoice responsibility

When you sell alcoholic beverages, at the time of the delivery you must give the purchaser an invoice, and it must include the following information:

- identifying invoice serial number;
- your name and licensed premises' address;
- your current State Liquor Authority (SLA) license number, and if registered as a distributor, your tax registration number;
- address of the premises from which the liquor was removed, if different from your address;
- purchaser's name and licensed premises' address;
- purchaser's current SLA license number, if applicable;
- sale date and delivery date, if different;
- delivery address, if different from the address of the purchaser's licensed premise;
- size and number of bottles of liquor sold, including brand name and price;
- certification of tax (see below); and
- date and signature certifying the correctness of the invoice.

Purchaser's invoice responsibility

If you purchase alcoholic beverages and don't receive a properly completed invoice from the seller at the time of delivery, you must:

- pay the New York State alcoholic beverages tax, and
- if applicable, pay the New York City alcoholic beverage tax on the purchase.

The Tax Department will presume that the New York State alcoholic beverages tax and, if applicable, the New York City alcoholic beverages tax, have not been paid if:

- the seller does not furnish a properly completed invoice at the time of delivery, or
- a person in possession of alcoholic beverages does not have a properly completed invoice.

Both the seller and the purchaser must keep copies of the invoice for three years.

Seller’s certification of payment of tax

You must certify on each invoice that the New York State alcoholic beverages tax, and the New York City alcoholic beverages tax (if applicable), have been assumed or paid by a registered distributor.

Registered distributor of beer – sales in New York City
<p>If you’re a registered distributor of beer and sell beer to a purchaser whose licensed premises are located in New York City or delivered to a purchaser in New York City, you must also certify that:</p> <ul style="list-style-type: none"> • you’ve paid or assumed payment of the New York State and New York City alcoholic beverages taxes, or • the sale is exempt from tax (you must also indicate why the sale is exempt).
Registered distributor of beer or wine – sales in New York State (outside New York City)
<p>If you’re a registered distributor of beer or wine and sell beer or wine to a purchaser whose premises are located in New York State, but outside New York City, you must also certify that:</p> <ul style="list-style-type: none"> • you’ve paid or assumed payment of the New York State alcoholic beverages tax, or • the sale is exempt from tax (you must also indicate why the sale is exempt).
Not a registered distributor of beer, wine, or liquor
<p>If you’re not a registered distributor and you sell beer, wine, or liquor you must certify that either:</p> <ul style="list-style-type: none"> • the New York State, and New York City (if applicable), alcoholic beverages taxes have been assumed or paid by an identified registered distributor (as evidenced by an invoice accepted in good faith); or • the sale is exempt from tax (you must also indicate why the sale is exempt).
Registered distributor of liquor
<p>If you’re the seller of liquor and also a registered distributor of liquor, you must also certify that:</p> <ul style="list-style-type: none"> • you’ve paid or assumed payment of the New York State and New York City (if applicable) alcoholic beverages taxes; or • the sale is exempt from tax (you must also indicate why the sale is exempt).
Distiller (or distiller’s agent) and a registered distributor of liquor
<p>If you’re a distiller or the exclusive agent of the distiller making the first sale of the liquor in New York State, and both you and the purchaser are registered liquor distributors, you must certify that either:</p> <ul style="list-style-type: none"> • the New York State, or New York City (if applicable), alcoholic beverages taxes have been assumed or paid by an identified registered distributor (as evidenced by an invoice accepted in good faith); or • the sale is exempt from tax (you must also indicate why the sale is exempt).

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin.

References and other useful information

Tax Law: Sections 420, 426, 427, and 428

Regulations: Parts 61, 65, and 68

Publication:

[Publication 131](#), *Your Rights and Obligations Under the Tax Law*

Bulletins:

[Penalty Information for Registered Distributors of Alcoholic Beverages \(TB-AB-695\)](#)

[Penalty Information for Individuals Who Are Not Registered Distributors of Alcoholic Beverages \(TB-AB-690\)](#)

[Do I Have to Register as a Distributor of Alcoholic Beverages? \(TB-AB-180\)](#)

[Filing Requirements for Registered Distributors of Alcoholic Beverages \(TB-AB-276\)](#)

[Filing Requirements for Individuals Who Import Alcoholic Beverages for Personal Use \(TB-AB-275\)](#)