

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 alcoholic beverages that were:

- sold to customers who have permission from the New York State Tax Department to purchase alcoholic beverages tax free;
- sold between wineries and/or distillers; or
- shipped from a point outside New York State directly to customers' premises in New York State. In this instance, the customers receiving the tax-free alcoholic beverages must be registered as distributors and therefore are responsible for payment of the alcoholic beverages tax.