



Exemption for Alcoholic Beverages Interdistributor Transactions

The purchaser and the seller must complete this certificate at the time of, or prior to, delivery; both must keep a copy for at least three years after the date of the sale documented by this certificate (see instructions).

Print or type.

Name of seller	Name of purchaser
Address (number and street)	Address (number and street)
City State ZIP code	City State ZIP code
Seller's taxpayer identification number	Purchaser's taxpayer identification number
Seller's NYS ABT registration number	Purchaser's NYS ABT registration number

Mark an **X** in the applicable box:

- Alcoholic beverages containing more than 24% ABV Liquor containing more than 2%, but not more than 24% ABV
- Wine Beer Cider

- Single-purchase certificate** – Enter the invoice number _____, and the quantity of alcoholic beverages in either liters or gallons _____.
- Repeating-purchase certificate** – This certificate will remain in force from the date indicated below until the purchaser revokes it in writing.

Certification of purchaser

- 1 I certify that I am a registered distributor and I am purchasing alcoholic beverages I will resell. I will pay any alcoholic beverages tax due at that time.
- 2 I certify that I am a registered distributor and I am purchasing alcoholic beverages I will use in my business which is engaged in rectifying, distilling, blending, or fortifying. I will pay any alcoholic beverages tax due at that time.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with the intent to evade tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I understand that the seller is required to collect such applicable taxes from me unless I properly furnish this certificate to the seller and that the seller must retain this certificate and make it available to the Tax Department upon request. I also understand that the Tax Department is authorized to investigate the validity and accuracy of any information entered on this document.

Type or print name of purchaser or authorized representative		
Signature of purchaser or authorized representative	Title	Date

Instructions

Who may use this certificate

If you are a registered distributor of alcoholic beverages, you may use this certificate to purchase alcoholic beverages from another registered distributor without paying alcoholic beverages tax, if you purchase those beverages for resale or other certain uses.

Example: *ACB Brewery is registered with the Tax Department as a distributor of alcoholic beverages. XZY Distributor, who is also registered with the Tax Department, purchases 500 gallons of beer from ACB Brewery. Because both ACB Brewery and XZY Distributor are New York State registered distributors of alcoholic beverages, this is an interdistributor sale. ACB Brewery can sell their beer to XZY Distributor without charging the alcoholic beverages tax. ACB Brewery and XZY Distributor must both complete Form TP-218.*

Certification type

For one-time transactions, or those in which a future similar transaction is unknown, use a Single-Purchase Certification.

For reoccurring transactions between the same parties when both intend on future transactions, use a Repeating-Purchase Certification.

Purchaser

If you issue this exemption certificate, you are liable for any and all alcoholic beverages tax due on this purchase at the time you sell the product, unless your customer is exempt. For information on exempt sales and uses of alcoholic beverages, visit www.tax.ny.gov (search: *ABT*).

Box 1: If you are a registered distributor purchasing alcoholic beverages that you will resell, mark an **X** in this box.

Box 2: If you are a registered distributor purchasing alcoholic beverages that you will use in rectifying, distilling, blending or fortifying an alcoholic beverage for sale, mark an **X** in this box.

Seller

Unless the purchaser gives you a properly completed certificate at the time of, or prior to, delivery of the product sold, your sales are subject to the applicable taxes on alcoholic beverages. Keep this certificate for at least three years.

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.

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