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## **Filing Requirements for Individuals Who Import Alcoholic Beverages for Personal Use**

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### **Introduction**

If you import or cause to be imported beer, wine, or liquor (other than small amounts) into New York State for your personal use, you are responsible for paying New York's excise tax.

As a general rule, you're required to file a tax return and pay excise tax on beer, wine, or liquor you import or cause to be imported into New York State. This bulletin explains the filing requirements that apply to:

- noncommercial importers of beer or wine, and
- individuals who hold a special license to import liquor into New York for personal use.

### **Definitions**

A *noncommercial importer* is any person (other than a person who is a distributor of beer or wine or a person who qualifies for the **traveler's exemption**) who imports or causes to be imported beer or wine into New York State that will **not** be offered for sale or used for any commercial purpose. The term *noncommercial importer* applies to:

- **Beer and wine only** (for liquor, see below for **special license**); and
- **Personal use only**

You are not required to file a tax return as a noncommercial importer if you only purchase wine for your personal use from an out-of-state direct wine shipper. For more information relating to out-of-state direct wine shipper, see Tax Bulletin [Do I Have to Register as a Distributor of Alcoholic Beverages? \(TB-AB-180\)](#).

### **Traveler's exemption**

You may bring back into New York for your personal use the following **small amounts** of beer, wine, or liquor exempt from taxes:

- one quart or less during a one-month period (or one liter, if not subject to U.S. import duties); or
- if you're arriving from American Samoa, Guam, or the U.S. Virgin Islands, one gallon or less of beer or wine during a one-month period (or more than four liters if not subject to U.S. import duties).

You must have been outside the United States 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 travelers arriving in New York State from elsewhere in the United States, or from the U.S. Virgin Islands, Canada, or Mexico.

**Special license**

You may need to obtain a special license to import liquor for your personal use. A special license allows you to import liquors into New York State without posting a bond. These conditions apply:

- You must have a special license if you’re importing between 90 and 360 liters of liquor during a one-year period.
- You must be at least 21 years old to obtain a special license.

To apply for a special license, file [Form TP-125](#), *Application for Temporary License to Import Liquors for Personal Use and Consumption*.

You must pay the alcoholic beverages tax due on any imported liquors.

You may import less than 90 liters of liquor into New York during a one-year period for your personal use without being registered. In this case, use [Form MT-39](#), *Alcoholic Beverages Tax Clearance Return for Tax on Importation of Alcoholic Beverages into New York State for Personal Consumption*, to report and pay the alcoholic beverages tax.

For additional information, see Tax Bulletin [Do I Have to Register as a Distributor of Alcoholic Beverages? \(TB-AB-180\)](#).

**Your alcoholic beverages tax return**

You must file a tax return only for those months in which you import alcoholic beverages. The chart below summarizes which alcoholic beverages tax return to file. The forms and schedules are further explained in the links provided below.

**When to file and pay**

Entity	Tax form/instructions	Filing period	Due date
Individuals importing beer (noncommercial importer)	<a href="#">Form MT-50</a> , <i>Beer Tax Return (and Similar Fermented Malt Beverages)</i>  <a href="#">MT-50-I</a>	As needed	On or before the 20 <sup>th</sup> day of the following month in which you imported beer into the state.
Individuals importing wine (noncommercial importer)	<a href="#">Form MT-40</a> , <i>Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits</i>  <a href="#">MT-40-I</a>	As needed	On or before the 20 <sup>th</sup> day of the following month in which you imported wine into the state.
	<a href="#">Form MT-60</a> , <i>Cider Tax Return</i>  <a href="#">MT-60-I</a>	As needed	On or before the 20 <sup>th</sup> day of the following year in which you imported cider into the state.

Entity	Tax form/instructions	Filing period	Due date
Individuals importing liquor	Form TP-126, <i>Return of Tax on the Importation of Liquor for Personal Consumption</i> (will be mailed to the taxpayer with the Temporary License)	As needed	On or before the 20 <sup>th</sup> day after the expiration of your temporary license if importing more than 90 liters but not more than 360 liters of liquor in one year.  On or before the 20 <sup>th</sup> day of the following month if importing 90 liters or less of liquor in one year.
Individuals returning from a trip outside the U.S.	<a href="#">Form MT-39</a> , <i>Alcoholic Beverages Tax Clearance Return for Tax on Importation of Alcoholic Beverages into New York State for Personal Consumption</i>  <a href="#">MT-39-I</a>	As needed	<b>Before</b> you import or remove the alcoholic beverages from the entry seaport or airport.

**Tax Rates**

Product	Tax rate	
	New York State	New York City
Beer and similar fermented malt beverages	\$0.14 per gallon	\$0.12 per gallon
Natural sparkling wine	\$0.30 per gallon	none
Artificially carbonated sparkling wine	\$0.30 per gallon	none
Still wine, including wine coolers	\$0.30 per gallon	none
Liquor, alcohol, distilled or rectified spirits, and wine containing more than 24% alcohol by volume	\$1.70 per liter	\$0.264 per liter
Liquor containing more than 2% but not more than 24% alcohol by volume	\$0.67 per liter	none
Liquor containing 2% or less alcohol by volume	\$0.01 per liter	none
Cider	\$0.0379 per gallon	none

## Penalties and interest for failure to file and pay tax

If you file your return late, don't pay the full amount due, or both, you owe penalty and interest. Penalty and interest are calculated on the amount of taxes due (see Tax Bulletin [Penalty Information for Individuals Who Are Not Registered Distributors of Alcoholic Beverages \(TB-AB-690\)](#)).

Interest is due on any amount not paid when due and accrues from the due date of the return to the date the tax is paid. Interest is compounded daily, and the rate may be adjusted quarterly. You can use the online [Penalty and Interest Calculator](#) to determine the amount of penalty and interest due.

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, 421, 424, 429, and 433

**Regulations:** Parts 60 and 68

**Bulletins:**

[Penalty Information for Individuals Who Are Not Registered Distributors of Alcoholic Beverages \(TB-AB-690\)](#)  
[Alcoholic Beverages Tax – Introduction and Definitions \(TB-AB-25\)](#)  
[Do I Have to Register as a Distributor of Alcoholic Beverages? \(TB-AB-180\)](#)  
[Exempt Sales and Uses of Alcoholic Beverages \(TB-AB-245\)](#)