Rev. 1/16

Massachusetts Department of Revenue

Form AB-DS
Alcoholic Beverages Excise Return Direct Shipments to Massachusetts

For the month of

Name of licensee	License number	Federal Identification number	Social Security number

Street address	City/Town	State	Zip

○ Amended return ○ Change of address

Computation of Excise.

Before entering below, complete all schedules on pages 2 and 3.

	a. Total from Schedules A through C	b. Rate of excise	c. Excise *multiply col. a × col. b*
1 Still wine, including vermouth **1**		$0.55	
2 Champagne and all other sparkling wine **2**		$0.70	
3 Cider containing more than 3% but not more than 6% of alcohol **3**		$ .03	
4 Total excise. Add lines 1 through 3. **Pay in full with this return** . . . . . ▸ **4**			

This return with full payment is due on or before the 20th day of the month following the month indicated above. Payments not received by the due date are considered late unless they were postmarked at a U.S. post office at least two days prior to the due date. A penalty of 1% per month (or fraction thereof) of the unpaid balance, up to a maximum of 25%, is assessed for the late filing of this return. Any portion of the tax not paid by the due date is subject to a penalty of 1% per month (or fraction thereof) up to a maximum of 25% and interest charges. Make check payable to: **Commonwealth of Massachusetts**. Mail to: **Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204.**

Declaration

Under the penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has knowledge.

Name of winery	Signature	Date

Name of licensee	License number	Federal Identification number	Social Security number

Direct Sales to Consumers — Schedules A through C.
Report total of direct sales at retail to Massachusetts consumers.

Schedule A. Still wine, including vermouth.
Enter total of direct sales to Massachusetts consumers of still wine, including vermouth.

Date (month/year)	**To whom sold**	**Number of wine gallons**
Total sold. Add number of wine gallons. Enter on page 1, line 1, col. a		

Name of licensee	License number	Federal Identification number	Social Security number

Schedule B. Champagne and all other sparkling wine

Enter total of direct sales to Massachusetts consumers of champagne and all other sparkling wine.

Date (month/year)	**To whom sold**	**Number of wine gallons**
Total sold. Add number of wine gallons. Enter on page 1, line 2, col. a		

Name of licensee	License number	Federal Identification number	Social Security number

Schedule C. Cider containing more than 3% but not more than 6% of alcohol

Enter total of direct sales to Massachusetts consumers of Cider containing more than 3% but not more than 6% of alcohol.

Date (month/year)	**To whom sold**	**Number of wine gallons**
Total sold. Add number of wine gallons. Enter on page 1, line 3, col. a		

Form AB-DS Instructions

All persons making direct shipments of wine at retail to Massachusetts consumers in accordance with the provisions of MGL, Ch. 138, sec. 19F are required to become licensed with the Alcoholic Beverages Control Commission (ABCC) and to register and to file Form AB-DS with the Massachusetts Department of Revenue.

Note: Businesses with a combined tax liability threshold of $5,000 or more are required to file and pay electronically through the Department's MassTaxConnect system. See TIR 15-9 for more information.

Taxpayer Information

- Enter the month and year for which the return is filed.
- Enter the number of the license issued to you by the ABCC
- Enter your name, address and Federal Identification number exactly as you entered them on the Department of Revenue's registration screen.
- Enter your telephone number.

Report all wine gallon totals as whole gallons.

Direct Sales to Consumers

In each alcoholic beverages category (Schedules A through C), as applicable, indicate the number of wine gallons sold. Enter the total for each category on page 1, col. a, on the appropriate line for that category. Massachusetts residents may receive delivery of 12 cases of wine, containing not more than 9 liters of wine per case, per calendar year in total.

Sales at Wholesale

Sales to Massachusetts wholesalers should be reported on Form AB-10, Report of Alcoholic Beverages Shipped into Massachusetts. For each sale of any alcoholic beverage, indicate the date of sale, invoice number, the name and address of the Massachusetts consignee, the kind of alcoholic beverage (including wine) and the quantity of gallons sold.

Computation of Excise

Before completing the Computation of excise, you must complete Schedules A through C on pages 2 through 4 of this return.

For all three types of beverages indicated in lines 1 through 3:

Enter the total number of wine gallons reported on Schedules A through C, Direct Sales to Consumer, in col. a;

Enter the total of columns a then multiply col. a by the rate of excise indicated in col. b and enter the result in col. c. Enter the total in line 4. This is the amount of alcoholic beverages excise due with this return. Make check payable to the Commonwealth of Massachusetts and attach where indicated on the first page of Form AB-DS.