



# Form AB-1 Alcoholic Beverages Excise Return

Rev. 6/14

**Massachusetts  
Department of  
Revenue**

**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 and separate Schedule(s) F.

Type of beverage	a. Total imported, purchased or otherwise acquired	b. Adjustments (per Schedule F)	c. Balance (col. a minus col. b)	d. Rate of excise	e. Excise
<b>1</b> Malt beverages, in 31 gal. barrels (from Schedule A, line 2, col. a) . . . . . <b>1</b>				\$3.30	

Type of beverage	a. Total sold on which no tax was paid to Mass.	b. Adjustments (per Schedule F; see note below)	c. Balance (col. a minus col. b)	d. Rate of excise	
<b>2</b> Still wine, including vermouth, in wine gallons (from Schedule B1, line 5, col. a) . . . . . <b>2</b>				\$0.55	
<b>3</b> Champagne and all other sparkling wines, in wine gallons (from Schedule B2, line 5, col. a) . . . <b>3</b>				\$0.70	
<b>4</b> Alcoholic beverages, other than malt beverages, wines and vermouth, containing 15% or less of alcohol by volume at 60°F, in wine gallons (from Schedule C, line 5, col. a) . . . . . <b>4</b>				\$1.10	
<b>5</b> Alcoholic beverages containing more than 15% but not more than 50% of alcohol by volume at 60°F, in wine gallons (from Schedule D, line 5, col. a) . . <b>5</b>				\$4.05	
<b>6</b> Alcoholic beverages containing more than 50% of alcohol by volume at 60°F, in proof gallons (from Schedule E, lines 5a and b, col. a) . . . . . <b>6</b>				\$4.05	
<b>7</b> Alcohol sold in containers of one wine gallon or less, in proof gallons (from Schedule G, line 8, col. a) . . . . . <b>7</b>				\$4.05	
<b>8</b> Cider containing more than 3% but not more than 6% of alcohol by weight at 60°F, in wine gallons (from Schedule I, line 5, col. a) . . . . . <b>8</b>				\$0.03	

STAPLE CHECK

**9** Total excise. Add lines 1 through 8. **If positive, pay in full with this return. If negative, this amount will be refunded . . . ▶ 9**

STAPLE CHECK

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 manufacturer, wholesaler or importer	Signature	Date
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Name of licensee

License number

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**Schedule A. Malt Beverages Imported, Purchased or Otherwise Acquired**

List all receipts by individual purchase invoice numbers. If additional space is necessary, attach itemized schedules.

	Date received	Invoice number	From whom imported, purchased or otherwise acquired	Number of barrels or cases	Number of liters (if applicable)	Gallons upon which*	
						a. No tax paid	b. Mass. tax paid
1							
2							
3							
4							
5							
6							
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27							
28							
29							
30							
31							
32							
<b>1</b> Total imported, purchased or otherwise acquired . . . . .						<b>1</b>	
<b>2</b> Thirty-one gallon barrels (or fractional part) . . . . .						<b>2</b>	

\*To convert liters to gallons, multiply the quantity in liters by 0.264172.



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**Schedule B1. Still Wine, Including Vermouth**

	Date received	Invoice number	From whom purchased or otherwise acquired	Number of liters (if applicable)	Wine gallons upon which*	
					a. No tax paid	b. Mass. tax paid
1						
2						
3						
4						
5						
6						
7						
8						
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26						
27						
28						
29						
	<b>1</b> Total manufactured, purchased or otherwise acquired . . . . .			<b>1</b>		
	<b>2</b> Inventory at beginning of month . . . . .			<b>2</b>		
	<b>3</b> Add lines 1 and 2 . . . . .			<b>3</b>		
	<b>4</b> Inventory at end of month . . . . .			<b>4</b>		
	<b>5</b> Total sold. Subtract line 4 from line 3. . . . .			<b>5</b>		

\*To convert liters to gallons, multiply the quantity in liters by 0.264172.



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**Schedule B2. Champagne and All Other Sparkling Wines**

	Date received	Invoice number	From whom purchased or otherwise acquired	Number of liters (if applicable)	Wine gallons upon which*	
					a. No tax paid	b. Mass. tax paid
1						
2						
3						
4						
5						
6						
7						
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29						
30						
<b>1</b>	Total manufactured, purchased or otherwise acquired . . . . .			<b>1</b>		
<b>2</b>	Inventory at beginning of month . . . . .			<b>2</b>		
<b>3</b>	Add lines 1 and 2. . . . .			<b>3</b>		
<b>4</b>	Inventory at end of month . . . . .			<b>4</b>		
<b>5</b>	<b>Total sold.</b> Subtract line 4 from line 3. . . . .			<b>5</b>		

\*To convert liters to gallons, multiply the quantity in liters by 0.264172.



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**Schedule C. All Alcoholic Beverages, Other Than Malt Beverages, Wine and Vermouth, Containing 15% or Less of Alcohol By Volume at 60°F.** Rectifiers complete and include Form AB 4-5, if applicable.

	Date received	Invoice number	From whom purchased or otherwise acquired	Type of beverage	Number of liters (if applicable)	Wine gallons upon which*		
						a. No tax paid	b. Mass. tax paid	
1								
2								
3								
4								
5								
6								
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26								
27								
28								
29								
<b>1</b>	Total manufactured, purchased or otherwise acquired . . . . .					<b>1</b>		
<b>2</b>	Inventory at beginning of month . . . . .					<b>2</b>		
<b>3</b>	Add lines 1 and 2. . . . .					<b>3</b>		
<b>4</b>	Inventory at end of month . . . . .					<b>4</b>		
<b>5</b>	<b>Total sold.</b> Subtract line 4 from line 3. . . . .					<b>5</b>		

\*To convert liters to gallons, multiply the quantity in liters by 0.264172.



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**Schedule D. Alcoholic Beverages Containing More Than 15% But Not More Than 50% of Alcohol By Volume at 60°F**

Include in this schedule all alcoholic beverages containing more than 15% but not more than 50% of alcohol by volume at 60°F manufactured, imported or otherwise acquired during month, whether tax paid or not. Note that this schedule includes all beverages of 100 proof or less and should be set forth in wine gallons. Rectifiers complete and include Form AB 4-5, if applicable.

	Date received	Invoice number	From whom purchased or otherwise acquired	Number of liters (if applicable)	Wine gallons upon which*	
					a. No tax paid	b. Mass. tax paid
1						
2						
3						
4						
5						
6						
7						
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24						
25						
26						
27						
<b>1</b>	<b>Total manufactured, purchased or otherwise acquired . . . . .</b>			<b>1</b>		
<b>2</b>	<b>Inventory at beginning of month . . . . .</b>			<b>2</b>		
<b>3</b>	<b>Add lines 1 and 2. . . . .</b>			<b>3</b>		
<b>4</b>	<b>Inventory at end of month . . . . .</b>			<b>4</b>		
<b>5</b>	<b>Total sold. Subtract line 4 from line 3. . . . .</b>			<b>5</b>		

\*To convert liters to gallons, multiply the quantity in liters by 0.264172.



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**Schedule E. Alcoholic Beverages Containing More Than 50% of Alcohol By Volume at 60°F**

Include in this schedule all alcoholic beverages containing more than 50% of alcohol by volume at 60°F manufactured, imported or otherwise acquired during month, except bulk whiskey to be used for rectifying and bottling. Include bulk whiskey only if it is to be sold in original package. Note that this schedule includes all beverages of more than 100 proof and calls for proof gallons. Rectifiers complete and include Form AB 4-5, if applicable.

	Date received	Invoice number	From whom purchased or otherwise acquired	Proof	Number of liters (if applicable)	Proof gallons upon which*		
						a. No tax paid	b. Mass. tax paid	
1								
2								
3								
4								
5								
6								
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25								
<b>1</b>	<b>Total manufactured, purchased, rectified or otherwise acquired</b> . . . . .					<b>1</b>		
<b>2</b>	<b>Inventory at beginning of month</b> . . . . .					<b>2</b>		
<b>3</b>	<b>Add lines 1 and 2.</b> . . . . .					<b>3</b>		
<b>4</b>	<b>Inventory at end of month</b> . . . . .					<b>4</b>		
<b>5</b>	<b>Total to be accounted for.</b> Subtract line 4 from line 3 . . . . .					<b>5</b>		
	a. Sold in original packages — taxable. Enter col. a in page 1, line 6 . . . . .					<b>5a</b>		
	b. Bottled products sold — taxable. Enter col. a in page 1, line 6 . . . . .					<b>5b</b>		
<b>6</b>	<b>Total accounted for.</b> Must equal amounts in line 5. . . . .					<b>6</b>		

\*To convert liters to gallons, multiply the quantity in liters by 0.264172.



**Schedule F. Deductions.** Sales outside Massachusetts must be listed on schedule F, using a separate schedule for each consignee to whom sales were made. Deductions other than sales outside Massachusetts must also be listed on Schedule F, with an explanation for credit claimed. Failure to file and submit Schedule F with the return will result in disallowance of any deduction claimed.

<b>Name of consignor</b>		Federal Identification number	Social Security number	
Street address		City/Town	State	Zip
<b>Name of consignee</b>		Federal Identification number	Social Security number	
Street address		City/Town	State	Zip
Date shipped (month/year)		How shipped (name of carrier)		

**Reason for deduction/adjustment:**

- Sale outside of Massachusetts
- Sale of wine for religious purposes
- Sale to military
- Sale to airline
- Loss of inventory due to breakage
- Officially reported theft
- Disposal
- Non-taxable transfer

<b>1</b> Malt beverages (in gallon barrels; include in Schedule A, line 2) . . . . .	<b>1</b>	<input type="text"/>
<b>2</b> Still wine including vermouth (in wine gallons; include in Schedule B1, line 5) . . . . .	<b>2</b>	<input type="text"/>
<b>3</b> Champagne and other sparkling wines (in wine gallons; include in Schedule B2, line 5) . . . . .	<b>3</b>	<input type="text"/>
<b>4</b> Alcoholic beverage of 15% or less alcohol (in wine gallons; include in Schedule C, line 5) . . . . .	<b>4</b>	<input type="text"/>
<b>5</b> Alcoholic beverage of greater than 15% but less than 50% alcohol (in wine gallons; include in Schedule D, line 5) . . . . .	<b>5</b>	<input type="text"/>
<b>6</b> Alcoholic beverage of greater than 50% alcohol (in proof gallons; include in Schedule E, line 6) . . . . .	<b>6</b>	<input type="text"/>
<b>7</b> Alcohol sold in containers of one gallon or less (in wine gallons; include in Schedule G, line 5) . . . . .	<b>7</b>	<input type="text"/>
<b>8</b> Cider of more than 3% but not more than 6% alcohol (in wine gallons; include in Schedule I, line 5) . . . . .	<b>8</b>	<input type="text"/>





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**Schedule G. Alcohol.** Include in this schedule all alcohol subject to the provisions of chapter 138 of the General Laws as amended. Denatured alcohol and methyl or wood alcohol should be excluded.

	Date received	Invoice number	From whom purchased or otherwise acquired	Proof	Number of liters (if applicable)	Proof gallons upon which*		
						a. No tax paid	b. Mass. tax paid	
1								
2								
3								
4								
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25								
<b>1</b>	Total manufactured, purchased or otherwise acquired . . . . .					<b>1</b>		
<b>2</b>	Inventory at beginning of month . . . . .					<b>2</b>		
<b>3</b>	Add lines 1 and 2. . . . .					<b>3</b>		
<b>4</b>	Inventory at end of month . . . . .					<b>4</b>		
<b>5</b>	<b>Total sold.</b> Subtract line 4 from line 3. . . . .					<b>5</b>		
<b>Disposition</b>								
<b>6</b>	Proof gallons sold for scientific, chemical, mechanical, manufacturing, industrial, culinary, pharmaceutical or medical purposes in containers greater than one wine gallon — nontaxable . . . . .					<b>6</b>		
<b>7</b>	Proof gallons used for rectification or other process by reporting licensee . . . . .					<b>7</b>		
<b>8</b>	Proof gallons sold in containers of one wine gallon or less — taxable. Enter col. a in page 1, line 7. . . . .					<b>8</b>		

\*To convert liters to gallons, multiply the quantity in liters by 0.264172.



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**Schedule I. Cider.** Include in this schedule all cider containing more than 3% but not more than 6% of alcohol by weight at 60°F.

	Date received	Invoice number	From whom purchased or otherwise acquired	Number of liters (if applicable)	Wine gallons upon which*	
					a. No tax paid	b. Mass. tax paid
1						
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30						
<b>1</b>	Total manufactured, purchased or otherwise acquired . . . . .			<b>1</b>		
<b>2</b>	Inventory at beginning of month . . . . .			<b>2</b>		
<b>3</b>	Add lines 1 and 2. . . . .			<b>3</b>		
<b>4</b>	Inventory at end of month . . . . .			<b>4</b>		
<b>5</b>	<b>Total sold.</b> Subtract line 4 from line 3. Enter col. a in page 1, line 8 . . . . .			<b>5</b>		

\*To convert liters to gallons, multiply the quantity in liters by 0.264172.