WHOH MUST FILE: Wholesalers who sell alcoholic beverages must file Form RPD-41129, *Liquor Excise Tax Return*, and pay liquor excise tax on alcoholic beverages sold. The liquor excise tax and return are due on or before the 25th day of the month following the close of the calendar month in which the alcoholic beverage was sold.

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Beer per gallon</td>
<td></td>
<td></td>
<td></td>
<td>0.41</td>
<td></td>
</tr>
<tr>
<td>2. Microbeer per gallon</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2a. First 30,000 barrels sold</td>
<td></td>
<td></td>
<td></td>
<td>0.08</td>
<td></td>
</tr>
<tr>
<td>2b. Sales: 30,001 to 59,999 barrels</td>
<td></td>
<td></td>
<td></td>
<td>0.28</td>
<td></td>
</tr>
<tr>
<td>2c. Sales: 60,000 or more barrels</td>
<td></td>
<td></td>
<td></td>
<td>0.41</td>
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</tr>
<tr>
<td>3. Cider per gallon</td>
<td></td>
<td></td>
<td></td>
<td>0.41</td>
<td></td>
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<tr>
<td>4. Cider per gallon</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4a. First 30,000 barrels sold</td>
<td></td>
<td></td>
<td></td>
<td>0.08</td>
<td></td>
</tr>
<tr>
<td>4b. Sales: 30,001 to 59,999 barrels</td>
<td></td>
<td></td>
<td></td>
<td>0.28</td>
<td></td>
</tr>
<tr>
<td>4c. Sales: 60,000 or more barrels</td>
<td></td>
<td></td>
<td></td>
<td>0.41</td>
<td></td>
</tr>
<tr>
<td>5. Spirituous liquor per liter</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Spirituous liquor per liter</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>6a. First 250,000 liters sold (10% ABV or lower)</td>
<td></td>
<td></td>
<td></td>
<td>0.08</td>
<td></td>
</tr>
<tr>
<td>6b. Next 250,000 liters (10% ABV or lower)</td>
<td></td>
<td></td>
<td></td>
<td>0.28</td>
<td></td>
</tr>
<tr>
<td>6c. First 175,000 liters sold (over 10% ABV)</td>
<td></td>
<td></td>
<td></td>
<td>0.32</td>
<td></td>
</tr>
<tr>
<td>6d. Next 200,000 liters (over 10% ABV)</td>
<td></td>
<td></td>
<td></td>
<td>0.65</td>
<td></td>
</tr>
<tr>
<td>7. Wine per liter</td>
<td></td>
<td></td>
<td></td>
<td>0.45</td>
<td></td>
</tr>
<tr>
<td>8. Fortified wine per liter</td>
<td></td>
<td></td>
<td></td>
<td>1.50</td>
<td></td>
</tr>
<tr>
<td>9. Small winery or winegrower</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9a. First 80,000 liters sold</td>
<td></td>
<td></td>
<td></td>
<td>0.10</td>
<td></td>
</tr>
<tr>
<td>9b. Sales: 80,001 to 950,000 liters</td>
<td></td>
<td></td>
<td></td>
<td>0.20</td>
<td></td>
</tr>
<tr>
<td>9c. Sales: 950,001 to 1,500,000 liters</td>
<td></td>
<td></td>
<td></td>
<td>0.30</td>
<td></td>
</tr>
</tbody>
</table>

Required attachments:
Unless you are a direct wine shipment permittee, who does not have a New Mexico winegrower's license, you must complete and attach Form RPD-41129 Schedule A, *Alcoholic Beverage Inventory and Deduction Report*. Please attach proof of any product spoiled, broken, or damaged and returned.

I declare I have examined this form and to the best of my knowledge and belief it is true, correct, and complete.

Authorized signature ___________________________ Date ___________________________
## Schedule A

### Alcoholic Beverage Inventory and Deduction Report

**STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT**

**SCHEDULE A**

**AUTHORIZED SIGNATURE**

<table>
<thead>
<tr>
<th>Wholesaler</th>
<th><strong>Federal employer identification number (FEIN)</strong></th>
</tr>
</thead>
</table>

**Report period:**

<table>
<thead>
<tr>
<th>Inventory in liters</th>
<th>Ending Inventory</th>
<th>Beginning Inventory</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Beer in gallons</th>
<th>Microbrewery in gallons</th>
<th>Cider manufactured by craft in gallons</th>
<th>Cider manufactured by non-craft in gallons</th>
<th>Fortified Wine in liters</th>
<th>Wine by a small winery in liters</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Microbeer in gallons</th>
<th>Fortified Wine in liters</th>
<th>Wine by a small winery in liters</th>
</tr>
</thead>
</table>

**Deductions/Exemptions/Credits**

<table>
<thead>
<tr>
<th>Deductions/Exemptions/Credits</th>
<th>Amount</th>
</tr>
</thead>
</table>

**Beginning Inventory:** Add lines 1, 2, and 3

**Ending Inventory:** Subtract the sum of lines 5, 6, 7, and 8 from line 4

<table>
<thead>
<tr>
<th>Items</th>
<th>Amount</th>
</tr>
</thead>
</table>

1. **Total:** Add lines 10 through 14

**Sales to or by instrumentalities of the Armed Forces:**

**Interstate Sales:**

**Sales for which the liquor excise tax was previously paid:**

**Destroyed due to spoilage or damage:**

**Total:** Add lines 1, 2, and 3

**Transfers in:**

**Purchased or produced:**

**Transfers out:**

**Inventory:**

**Sample and donations:**

**Destroyed, spoiled, damaged:**

**Ending inventory:** Subtract the sum of lines 5, 6, 7, and 8 from line 4

**Total:** Add lines 10 through 14

**Authorized signature:**

<table>
<thead>
<tr>
<th>Authorized signature</th>
<th>Date</th>
<th>Title</th>
</tr>
</thead>
</table>

I declare I have examined this form and to the best of my knowledge and belief it is true, correct, and complete.

Attach to Form RPD-41129, Liquor Excise Tax Return, and mail to Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123.
NEW LEGISLATION
Effective July 1, 2019, new legislation amending the definition of "microbrewer" and "Cider" in the Liquor Excise Tax Act. Amending the definition of "Spirituous Liquors", "winegrowers" in the Liquor Control Act, and imposes new tax rates on volume increases.

Effective July 1, 2019, the liquor excise tax rate on the increased volume limit for liquors manufactured or produced by and sold in New Mexico:

**Microbrewers**
- $0.08 per gallon of microbeer for sales of the first 30,000 barrels (930,000 gallons)
- $0.28 per gallon of microbeer for sales from 30,001 to 59,999 barrels (930,031 to 1,859,969 gallons)
- $0.41 per gallon of microbeer for sales from 60,000 or more barrels (1,860,000 or more)

**Cider** - manufactured or produced by a small winegrower and sold in New Mexico, provided proof is furnished to the Department
- $0.08 per gallon of cider for sales of the first 30,000 barrels (930,000 gallons)
- $0.28 per gallon of cider for sales from 30,001 to 59,999 barrels (930,031 to 1,859,969 gallons)
- $0.41 per gallon of cider for sales from 60,000 or more barrels (1,860,000 gallons or more)

**Spirituous Liquors** except as outlined under 7-17-5 NMSA 1978
- $1.60 per liter of spirituous liquor sales

Spirituous Liquors* for products up to 10 percent alcohol by volume
- $0.08 per liter of spirituous liquor sales of the first 250,000 liters sold
- $0.28 per liter of spirituous liquor sales of the next 250,000 liters sold

Spirituous Liquors* for products over 10 percent alcohol by volume
- $0.32 per liter of spirituous liquor sales of the first 175,000 liters sold
- $0.65 per liter of spirituous liquor sales of the next 200,000 liters sold

*Spirituous liquors manufactured or produced by a craft distiller licensed pursuant to Section 60-6A-6.1 NMSA 1978.

The conversion factor from barrels to gallons is one barrel of liquor = 31 U.S. gallons

WHO MUST FILE
Wholesalers who sell alcoholic beverages must file Form RPD-41129, Liquor Excise Tax Return, and pay liquor excise tax on alcoholic beverages sold. The liquor excise tax and return are due on or before the 25th day of the month following the close of the calendar month when alcoholic beverages were sold. When filing and paying liquor excise tax, the wholesaler must also complete and attach Form RPD-41129 Schedule A, Alcoholic Beverage Inventory and Deduction Report, except if the wholesaler is a direct wine shipment permittee who is not a licensed New Mexico winegrower.

A transfer of wine from a winegrower to a wholesaler for distribution of the wine transfers the liability for payment of the liquor excise tax to the wholesaler upon the sale of the wine by the wholesaler.

NOTE: Retailers located in McKinley County must file Form RPD-41277, Local Liquor Excise Tax Return, and pay the local liquor excise tax.

LIQUOR EXCISE TAX RETURN
Complete the wholesaler name and address block. Enter your company's Federal Employer Identification Number (FEIN), New Mexico Combined Reporting System (CRS) identification number, and the liquor license number. Enter the report period (calendar month) beginning with the first day of the month and ending on the last day of the month the alcoholic beverage was sold.

If you are amending a previously filed return, at the top of the form check the "amended" box. If you obtained a direct wine shipment permit from the New Mexico Alcohol and Gaming Division and you are not licensed as a New Mexico winegrower, check the "direct wine shipment permittee" box.

Use the following column and line instructions to complete the Liquor License Tax Return.

COMPLETING THE COLUMNS
**Column A. Total gallons/liters sold.** For each type of alcoholic beverage, enter the number of units (gallons or liters) sold during the report period and reported on Schedule A, Alcoholic Beverage Inventory and Deduction Report.

**Column B. Deductions/exemptions per gallon/liter.** For each type of alcoholic beverage, enter the number of units (gallons or liters) sold during the report period that qualifies for a deduction or exemption. Allowable deductions and exemptions are described on the next page of these instructions.

**Column C. Taxable gallons/liters sold.** For each line item, subtract Column B from A and enter here.

**Column D. Tax rate per unit.** This column is completed for you.
Column E. Tax. Compute the tax by multiplying Column C by Column D.

LINE INSTRUCTIONS

Line 2. Microbeer. Report microbeer in gallons. Microbeer is beer produced by a microbrewer. Effective July 1, 2019, a "microbrewer" means a person who produces less than two hundred thousand barrels of beer per year.

Line 2a. First 30,000 barrels sold. For the first 30,000 barrels of microbeer sold, complete each column as described.

Line 2b. Sales: 30,001 to 59,999 barrels. For sales over 30,000 barrels but less than 60,000 barrels, complete each column as described.

Line 2c. Sales: 60,000 or more barrels. For sales over 60,000 barrels, complete each column as described.

Line 3. Cider. Report cider in gallons. Effective July 1, 2019, cider means an alcoholic beverage made from the normal alcoholic fermentation of the juice of sound, ripe apples or pears that contains not less than one-half of one percent of alcohol by volume and not more than eight and one-half percent of alcohol by volume.

Line 4. Cider. Report cider in gallons. Cider manufactured or produced by a small winery or winegrower and sold in New Mexico

Line 4a. First 30,000 barrels sold. For the first 30,000 barrels of cider sold, complete each column as described.

Line 4b. Sales: 30,001 to 59,999 barrels. For sales over 30,000 barrels but less than 60,000 barrels, complete each column as described.

Line 4c. Sales: 60,000 or more barrels. For sales over 60,000 barrels, complete each column as described.


Line 6. Spirituous liquor. (Manufactured or produced by a craft distiller licensed pursuant to Section 60-6A-6.1 NMSA) Report spirituous liquor in liters. Complete each column as described.

Line 6a. First 250,000 liters sold. For the first 250,000 liters of spirituous liquor products up to 10 percent alcohol by volume sold, complete each column as described.

Line 6b. Next 250,000 liters sold. For the next 250,000 liters of spirituous liquor products up to 10 percent alcohol by volume sold, complete each column as described.

Line 6c. First 175,000 liters sold. For the first 175,000 liters of spirituous liquor products over 10 percent alcohol by volume sold, complete each column as described.

Line 6d. Next 200,000 liters sold. For the next 200,000 liters of spirituous liquor products over 10 percent alcohol by volume sold, complete each column as described.


Line 9. Small winery or winegrower. A small winery or winegrower is any person who produces less than 1,500,000 liters of wine in a calendar year. For calendar years before January 1, 2014, a small winery or winegrower is any person who produces less than 950,000 liters of wine in a calendar year.

Line 9a. First 80,000 liters sold. For the first 80,000 liters of wine sold by a small winery or winegrower, complete each column as described.

Line 9b. Sales: 80,001 to 950,000 liters. For sales over 80,000 liters to 950,000 liters by a small winery or winegrower, complete each column as described.

Line 9c. Sales: 950,001 to 1,500,000 liters. For sales from 950,001 liters to 1,499,999 liters by a small winery or winegrower, complete each column as described.

Line 10. Total tax due. Enter the sum of Column E, lines 1 through 9c.

Line 11. Penalty. Add penalty if the entity fails to file timely or to pay when due the amount on line 10. Calculate the penalty by multiplying the amount on line 10 by 2% (0.02), then by the number of months or partial months for which the return or payment is late, not to exceed 20% of the tax due. The penalty may not be less than $5.00.

Line 12. Interest. Interest accrues daily on the unpaid principal of tax due, and it can change on a quarterly basis. You can find the effective annual and daily interest rates on the Department's web page at www.tax.newmexico.gov or by contacting the Department.

Line 13. Total due. Enter the total of lines 10, 11, and 12. Pay this amount.
Make the check or money order payable to New Mexico Taxation and Revenue Department. Mail the payment and all required documentation to Taxation and Revenue Department, P. O. Box 25123, Santa Fe, NM 87504-5123.

ALLOWABLE DEDUCTIONS, EXEMPTIONS, CREDITS, AND EXCLUSIONS
The following list describes the deductions, exemptions, credits, and exclusions you can take on the Liquor Excise Tax Return:

- The gallons or liters included in Column A sold to or by instrumentalities of the Armed Forces of the United States engaged in resale activities are exempt from the liquor excise tax.
- The gallons or liters included in Column A sold and shipped to a person in another state are deductible from the liquor excise tax.
- A winegrower may deduct the liters of wine transferred to a winegrower from another winegrower for processing, bottling, or storage and subsequent return to the transferrer from the units of wine subject to the liquor excise tax on the licensed premises of the winegrower. The volume of wine transferred from the initial winegrower to the second winegrower remains a tax liability of the initial winegrower unless the second winegrower uses or resells the wine transferred. If this is the case, the second winegrower assumes the liability for the liquor excise tax due.
- The gallons or liters included in Column A on which the liquor excise tax was previously paid are not subject to the liquor excise tax. For example, wholesaler X sells alcoholic beverages to wholesaler Y for resale. X pays the liquor excise tax on the sale to Y. When Y sells the alcoholic beverages to Z, Y excludes the gallons or liters in Column B on the Liquor Excise Tax Return.
- The gallons or liters included in Column A destroyed in shipment, spoiled, or otherwise damaged as to be unfit for sale or consumption are credited against from the liquor excise tax. Attach proof that the product was spoiled, broken, or damaged and returned.

If alcoholic beverages for which the liquor excise tax was paid in a prior period were destroyed in shipment, spoiled, or otherwise damaged as to be unfit for sale or consumption, you must file Form RPD-41071, Application for Refund. Proof that the liquor excise tax was paid on the product, and proof of destruction, spoilage, or damage are required. Obtain Form RPD-41071 by contacting the Department at (505) 827-0764, by visiting a local district office, or by visiting the Department web site at www.tax.newmexico.gov.

SCHEDULE A
Complete Schedule A following the completion information and instructions given next, and attach it to Form RPD-41129, Liquor Excise Tax Return.

HOW TO COMPLETE SCHEDULE A
Enter the name of the reporting wholesaler, the wholesaler's FEIN, and the 11-digit CRS identification number. Enter the report period (calendar month) beginning with the first day of the month and ending on the last day of the month. Use the following instructions to complete the report, then sign and date it.

INSTRUCTIONS
For each type of alcoholic beverage listed, complete the columns as described in the following sections. You must enter the numbers in terms of gallons or liters according to the unit of measure indicated for each type of alcoholic beverage.

INVENTORY
Complete the inventory information on lines 1 through 9. Make sure the beginning inventory during a month reconciles with the ending inventory of the prior month report.

Transfers in and transfers out refer to:
- Inventory moved between locations or between businesses in non-sale transactions, and
- Wine transferred to a winegrower from another winegrower for processing, bottling, or storage and subsequent return to the transferrer.

Example 1. Wholesaler A transfers inventory from its warehouse to the warehouse of wholesaler B in a non-sale transaction. By agreement, the inventory is turned over to wholesaler B for resale, and wholesaler B assumes the responsibility to pay the liquor excise tax. Wholesaler A reports the non-sale "transfer out" of inventory, and wholesaler B reports the non-sale "transfer in" to inventory.

Example 2. In the transfer in and transfer out (rows 3 and 8), winegrower A, who is also a wholesaler, may report the liters of wine transferred to the winegrower from another winegrower (winegrower B) for processing, bottling, or storage and subsequent return to winegrower B. When winegrower A receives the wine, a "transfer in" is recorded. When the wine is returned to the initial winegrower (winegrower B), winegrower A records a "transfer out."

DEDUCTIONS/EXEMPTIONS/CREDITS
Certain sales of alcoholic beverages subject to the liquor excise tax are deductible or exempt, or a credit or exclusion is allowed. On lines 10 through 14, report the gallons or liters included in sales (line 5) that qualify for a deduction, exemption, or a credit. Subtract the allowable deductions, exemptions, and credits from total sales in Column B on Form RPD-41129, Liquor Excise Tax Return.

Line 10. For each type of alcoholic beverage, enter the gallons or liters sold during the report period to or by an instrumentality of the Armed Forces of the United States engaged in resale activities.
Line 11. For each type of alcoholic beverage, enter the gallons or liters sold and shipped to a person in another state.

Line 12. For each type of alcoholic beverage, enter the gallons or liters for which the liquor excise tax was previously paid.

Line 13. For each type of alcoholic beverage, enter the gallons or liters included in line 5 that were destroyed in shipment, spoiled, or otherwise damaged and made unfit for sale or consumption. NOTE: If the liquor excise tax was paid in a prior period on the destroyed, spoiled, or damaged product, you may claim a refund of the tax paid by submitting Form RPD-41071, Application for Refund, and attaching proof that the product was spoiled, broken, or damaged and returned.

Line 14. Enter the sum of lines 10 through 13. The amounts in this row must reconcile with the amounts in RPD-41129, Column B.

Sign and Date. Sign and date the Liquor Excise Tax Return and, if required to attach Schedule A, sign and date the Alcoholic Beverage Inventory and Deduction Report.

NOTE: When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day you make your payment.

IMPORTANT DEFINITIONS FROM THE LIQUOR EXCISE TAX ACT (Sections 7-17-1 through 7-17-12 NMSA 1978)

"Alcoholic beverages" means distilled or rectified spirits, potable alcohol, brandy, whiskey, rum, gin, aromatic bitters or any similar beverage, including blended or fermented beverages, dilutions or mixtures of one or more of the foregoing containing more than one-half of 1% alcohol by volume, but "alcoholic beverages" does not include medicinal bitters.

"Beer" means an alcoholic beverage obtained by the fermentation of any infusion or decoction of barley, malt and hops or other cereals in water and includes porter, beer, ale and stout.

"Cider" means an alcoholic beverage made from the normal alcoholic fermentation of the juice of sound, ripe apples or pears that contains not less than one-half of 1% of alcohol by volume and not more than 8.5% of alcohol by volume.

"Fortified wine" means wine containing more than 14% alcohol by volume when bottled or packaged by the manufacturer, but "fortified wine" does not include:
1) wine that is sealed or capped by cork closure and aged two years or more;
2) wine that contains more than 14% alcohol by volume solely as a result of the natural fermentation process and that has not been produced with the addition of wine spirits, brandy or alcohol; or
3) vermouth and sherry.

"Microbrewer" means [effective July 1, 2019]: a person who produces less than two hundred thousand barrels of beer per year.

"Person" includes, to the extent permitted by law, a federal, state or other governmental unit or subdivision or an agency, department, institution or instrumentality thereof.

"Small winegrower" means [effective January 1, 2014] a person who produces less than 1,500,000 liters of wine in a calendar year.

"Spirituos liquors" means alcoholic beverages, except fermented beverages such as wine, beer, cider and ale.

"Wholesaler" means a person holding a license issued under Section 60-6A-1 NMSA 1978 or a person selling alcoholic beverages that were not purchased from a person holding a license issued under Section 60-6A-11 NMSA 1978.

"Wine" means an alcoholic beverage other than cider that is obtained by the fermentation of the natural sugar contained in fruit or other agricultural products, with or without the addition of sugar or other products, and that does not contain more than 21% alcohol by volume.

"Winegrower" means a person licensed pursuant to Section 60-6A-11 NMSA 1978.