



Cider Tax Return

Tax Law – Article 18

MT-60

(5/17)

You must file for each calendar year on or before the 20th day of the following January.
Keep a copy for your records. **Read instructions (Form MT-60-I) carefully.**

Period covered by this return
Calendar year:

Change in business information – If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our website, or by phone. See *Need help?* in the instructions.

Legal name and address (see instructions)

Business telephone number
()

Nature of business

Manufacturer Importer

No business this year

Cancel registration

Amended return

SLA license number

Cider tax registration number

Employer identification number or social security number

Inventories and purchases

Report amounts in whole gallons

1	Gallons on hand at the beginning of the year	1	
2	Gallons produced during the year	2	
3	Gallons purchased during the year:		
	a Tax-free purchases (from Schedule A on back)	3a	
	b Tax-paid purchases (from Schedule B on back)	3b	
	Total gallons purchased during the year (add lines 3a and 3b)	3	
4	Total (add lines 1, 2, and 3)	4	
5	Gallons on hand at the end of the year	5	
6	Gallons to be accounted for (subtract line 5 from line 4)	6	

Computation of taxable gallons of cider

7	Loss and waste (explain on separate sheet)	7	
8	Purchases on which the alcoholic beverages tax was included in the purchase price (from Schedule B on back)	8	
9	Sales made to customers inside New York State without collecting the alcoholic beverages tax (from Schedule D on back)	9	
10	Sales to customers outside New York State (from Form MT-61, Cider Schedule C - Out-of-State Sales)	10	
11	Total deductions (add lines 7 through 10)	11	
12	Net gallons taxable (subtract line 11 from line 6)	12	

Computation and payment of tax

13	Tax on cider (multiply line 12 by \$.0379 per gallon)	13	
14	Adjustments from prior returns (enter any subtraction using a minus (-) sign; explain on separate sheet)	14	
15	Penalties (see instructions)	15	
16	Interest (see instructions)	16	
17	Amount due (add lines 13, 15, and 16 and add or subtract line 14; see instructions)	17	
18	Payment – Make check or money order payable in U.S. funds to Commissioner of Taxation and Finance. Write on your check Form MT-60 , your identification number, and the year you are reporting ...	18	Payment enclosed

Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Date	Authorized signature	Official title
Date	Signature of individual preparing this return	Preparer's address

Attach your remittance, an explanation for lines 7 and 14, and two completed copies of Form MT-61, for each state's schedule, if applicable.

For office use only

Mail to: NYS ALCOHOLIC BEVERAGES TAX-PROCESSING
PO BOX 15196
ALBANY NY 12212-5196

If you are sending your return by a delivery service other than the U.S. Postal Service, do **not** use the address above (see instructions).

Schedule A – Tax-free purchases

Purchases on which New York State alcoholic beverages tax **was not** paid

Name of seller	Registration number or employer ID number	Address of seller	Gallons
Total (enter here and on line 3a on front)			
Purchases in transit (do not include in total)			

Schedule B – Tax-paid purchases

Purchases on which New York State alcoholic beverages tax **was** paid

Name of seller	Registration number or employer ID number	Address of seller	Gallons
Total (enter here and on lines 3b and 8 on front)			
Purchases in transit (do not include in total)			

Note: Report tax-free, out-of-state sales on Form MT-61, Schedule C – Out-of-State Sales.

Schedule D – Tax-free sales

Sales on which New York State alcoholic beverages tax **was not** paid (enter only tax-free sales inside New York State)

Name of purchaser	Registration number or employer ID number	Address of purchaser	Gallons
Total (enter here and on line 9 on front)			
Sales in transit (do not include in total)			

Attach additional sheets if necessary.



Change in Mailing Address for Alcoholic Beverage Tax Returns

The mailing address changed for all alcoholic beverage tax returns. The mailing address is (see *Private delivery services* below):

**NYS TAX DEPARTMENT
ABT PROCESSING
PO BOX 15196
ALBANY NY 12212-5196**

Note: Forms mailed to old addresses may be delayed in processing.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

If you are using a private delivery service, send to:

**NYS TAX DEPARTMENT
RPC – MISC TAX
90 COHOES AVE
GREEN ISLAND NY 12183**

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