



Instructions for Form MT-60, Cider Tax Return, and Form MT-61, Cider Schedule C – Out-of-State Sales

See our alcoholic beverages tax bulletins at www.tax.ny.gov. The bulletins provide information to help distributors comply with their New York State alcoholic beverages tax obligations.

General information

Who must file this return

Any distributor, noncommercial importer, or other person that imports, or causes to be imported into New York State, or produces or manufactures within the state, cider containing more than 3.2% (.032), but not more than 8.5% (.085) alcohol by volume, that is offered for sale or used for any commercial purpose, must complete this return and pay the alcoholic beverages tax on cider sold or used within this state.

Complete Form MT-61, *Cider Schedule C – Out-of-State Sales*, if you made tax-free sales to customers outside New York State. See page 2 of these instructions and Form MT-61 for further information.

When to file Form MT-60

The return must cover your activities for the calendar year, and is due on or before January 20 of the next year. When January 20 falls on a Saturday, Sunday, or legal holiday in New York State, the due date is the next regular business day.

If you need to amend your return or are canceling your registration, you may elect to file the amended return or the final return during the year.

Definitions

Cider – includes partially or fully fermented juice of fresh, whole apples, or other pome fruits, containing more than 3.2%, but not more than 8.5% alcohol by volume, to which nothing has been added to increase the alcoholic content produced by natural fermentation, and with the usual cellar treatments and necessary additions to correct defects due to climate, saccharine levels, and seasonal conditions.

Person is an individual, copartnership, limited liability company, society, association, corporation, joint stock company, or any combination of individuals. **Person** also includes an executor, administrator, receiver, trustee, or other fiduciary.

Sale means any transfer, exchange, or barter. In addition to cash and credit sales, a sale includes a transaction in which you give alcoholic beverages as samples, prizes, or gifts, or exchange them for any consideration other than money.

Sales of warehouse receipts given upon the storage of alcoholic beverages are not considered sales of those beverages.

Use is any compounding or mixing of alcoholic beverages with other ingredients (or other treatments) that renders them unfit or unsuitable for consumption as a beverage. **Use** also includes the actual consumption or possession for consumption of alcoholic beverages.

Completing your tax return

Legal name and address – Enter your legal name and complete address if they are not preprinted on the form. Make changes on the return to update any incorrect preprinted information.

Change of business information – Enter your legal name and complete mailing address if they are not preprinted on the form. If the printed information needs to be changed, make corrections on the form **and either** select the option to change your address on our website (see *Need help?*), or submit Form DTF-95, *Business Tax Account Update*. If only your address needs to be changed,

you can submit Form DTF-96, *Report of Address Change for Business Tax Accounts*, instead of Form DTF-95. You can get these forms from our website or by phone; or call the Miscellaneous Tax Information Center for assistance (see *Need help?*).

Note: Form DTF-95 must be filed **prior** to certain changes (for example, changes in the owner/officer/responsible person information). Failure to obtain prior approval for certain changes may result in the cancellation of your registration or license.

Calendar year – Enter the calendar year covered by this return.

Identifying information – In the appropriate boxes, enter your business telephone number, cider tax registration number (C #), employer identification number or social security number, and State Liquor Authority (SLA) license number.

Nature of business – Mark an **X** in the appropriate box(es) to indicate whether the business is a manufacturer, importer, or both.

No business this year – Mark an **X** in the box if you did not import into New York State, cause to be imported into New York State, or manufacture cider containing more than 3.2% (.032), but not more than 8.5% (.085), alcohol, by volume, during the year being reported on this return. Sign your return and mail it to the address indicated on the return (see *Payment and mailing addresses* on page 2).

Cancel registration – Mark an **X** in the box if you are filing a final return and requesting that your registration be canceled. Complete this return for your operations during the year and send it to the address indicated on the return (see *Payment and mailing addresses* on page 2).

Amended return – Mark an **X** in the box if this return amends a previous return. Enter the calendar year covered by the amended return in the space provided.

The amended return should indicate the correct figures for that year, **not** the difference between the amount previously reported and the new figures. A full explanation of the changes must accompany the amended return.

Rate

The New York State alcoholic beverages tax rate on cider is three and seventy-nine hundredths cents (\$.0379) per gallon.

Computation of the alcoholic beverages tax

All amounts must be reported in whole gallons. See the *Conversion chart* for liters on page 2. Complete all required schedules. (See *Instructions for completing Schedules A, B, C, and D* on page 2.)

Line instructions

Line 3 – Enter the total number of gallons purchased tax-free on line 3a (from Schedule A). Enter the total number of gallons purchased tax-paid on line 3b (from Schedule B). Add the two amounts and enter the total on line 3.

Line 7 – Enter any gallonage deducted for loss and waste on the premises. This deduction must be fully explained on a separate sheet and is subject to approval.

Line 14 – Enter the total amount of any adjustments from prior returns. Show any subtractions with a minus (–) sign. Deduct any overpayment or add any underpayment from previous returns. Include amounts from any debit or credit memoranda sent to you by the Tax Department. Attach a complete explanation.

Note: If you filed an amended return to report changes to a prior return, you may **not** claim that adjustment on line 14. In addition,

if you file a refund claim in lieu of a credit, you may **not** claim the overpayment as an adjustment on line 14.

Adjustments for credits (or refunds) must be claimed within two years from the time the erroneous payment was made or the claim for credit will be denied.

Line 15 – Penalty is imposed at the rate of 10% of the amount of tax due for the first month or fraction of a month that the tax remains unpaid, plus 1% (.01) for each subsequent month or fraction of a month that the tax remains unpaid, up to a maximum penalty of 30% (.30) of the tax due.

If a return is filed more than 60 days after its due date, the minimum penalty becomes the lesser of \$100 or 100% of the tax required to be paid.

Line 16 – Interest is computed at the rate set by the Commissioner of Taxation and Finance and is compounded daily. It is computed from the date the tax was due until the date the tax is paid. Interest is a charge for the use of money and may not be waived.

Note: You may compute your penalty and interest by accessing our website and clicking on *Online Services*, or you may call and we will compute the penalty and interest for you (see *Need help?*).

Line 17 – Add lines 13, 15, and 16. If the total adjustments from prior returns results in an underpayment of tax, **add** line 14. If the total adjustments from prior returns results in an overpayment of tax, **subtract** line 14.

Payment and mailing addresses

Make your check or money order payable in U.S. funds to: **Commissioner of Taxation and Finance**. Include on your check or money order **Form MT-60**, your identification number, and the calendar year that you are reporting.

Fee for payments returned by banks – The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the return payment.

Attach your remittance to the return and mail to:

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

Private delivery services

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Conversion chart

You may use the following chart to convert liters to gallons when you calculate your excise tax liability.

3.785 liters = one gallon	0.757 liters = one-fifth gallon
1.8925 liters = one-half gallon	0.473 liters = one-eighth gallon
0.946 liters = one-fourth gallon	0.2365 liters = one-sixteenth gallon

Instructions for completing Schedules A, B, C, and D

Schedule A – Tax-free purchases (page 2 of Form MT-60)

Report the individual tax-free purchases made by you during the calendar year in New York State. Include all cider on which the New York State alcoholic beverages tax was not paid that was

returned to you for credit by your customers. Do not include any cider that you returned to your supplier for credit if the cider was originally purchased in New York State without paying the New York State alcoholic beverages tax. Bonded warehouse withdrawals must be listed separately by warehouse name, release number, and warehouse address.

Schedule B – Tax-paid purchases (page 2 of Form MT-60)

Report the individual tax-paid purchases made by you during the calendar year in New York State. Include all cider on which the New York State alcoholic beverages tax was paid that was returned to you for credit by your customers. Do not include any cider on which the New York State alcoholic beverages tax was paid that you returned to your supplier for credit if the cider was originally purchased in New York State.

Schedule C – Out-of-State Sales (Form MT-61)

Report all tax-free sales of cider made to purchasers outside New York State. Use a separate schedule for each state and list the individual purchases separately.

To sell cider tax free to an out-of-state purchaser, possession of the cider must be transferred to the purchaser at a point outside New York State. (If an out-of-state purchaser or his or her agent takes possession of cider within New York State, a taxable sale has taken place. The alcoholic beverages tax is due on that sale and it is not refundable to you.)

Schedule D – Tax-free sales (page 2 of Form MT-60)

Report all tax-free sales of cider. Include:

- qualifying sales of cider to the United States government or its agencies or instrumentalities, diplomatic missions and diplomatic personnel, and the United Nations;
- cider sold between registered cider distributors; and
- cider furnished by a licensed producer of alcoholic beverages at no charge to a customer or prospective customer at a tasting for consumption at the tasting.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



Visit our website at www.tax.ny.gov
(for information, forms, and online services)



Miscellaneous Tax Information Center: (518) 457-5735
To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082



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