



# Claim for Refund of Beverage Container Deposits

**MT-230**  
(4/18)

Mark an **X** in only **one** box to indicate the quarterly period for which you are claiming a refund and enter the year.

	1	2	3	4	Y	Y			
Mar 1 - May 31	<input type="checkbox"/>	Jun 1 - Aug 31	<input type="checkbox"/>	Sep 1 - Nov 30	<input type="checkbox"/>	Dec 1 - Feb 28/29	<input type="checkbox"/>	Year	<input style="width: 40px;" type="text"/>

Refund requested amount
-------------------------

<b>Please print or type</b>	Legal name	Taxpayer identification number	
	Street address		
	City	State	ZIP code
	Contact person	Telephone number	Email address

Mark an **X** in only **one** box below indicating the type of refund requested (*see instructions*):

- Shortfall** on original filing
- Shortfall** on amended filing
- Overpayment** must file an amended return

### Computation of refund

Explain all facts and figures on which your claim is based and enter the total refund amount on the line above. Attach additional sheets if necessary:

---



---



---



---



---



---



---



---

Be sure to include all of the necessary documentation to support your refund claim:

- bank account statements for your refund value account
- sales invoices detailing all containers sold
- recycler invoices detailing all redemptions
- bank account statements for any account used to fund your refund value account
- any other records that verify the activity in your refund value account
- copy of the beverage container Web File screen for the quarter for which the refund is being claimed

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

Name of owner, partner, or officer ( <i>please print or type</i> )	Business telephone number	Date / /
Signature of owner, partner, or officer	Title	
Email address of owner, partner, or officer		

## Instructions

### General information

Every deposit initiator must collect at least a five cent (\$.05) deposit on every beverage container containing less than one gallon of carbonated soft drinks, beer, malt beverages, wine coolers or water, sold in New York. (A deposit is not required for beverage containers for water with sugar added.)

Deposit initiators must:

- Establish a refund value (bank) account to hold deposits collected and payout amounts deposits redeemed, and
- File a quarterly report and pay 80% of the unclaimed deposits.

### When to use this form

Deposit initiators may use this form to apply for a refund when there is:

- a **shortfall** in the refund value account as a result of paying out more in redemptions on beverage containers than you collected in deposits during that quarter; or
- an **overpayment** resulting from an error on the quarterly report.

Refund requests for a shortfall or overpayment must be filed separately for each quarter.

### Refund of shortfall in refund value account

**When to file** – You must apply for a refund within 12 months from the due date for filing the report for the quarter in which the shortfall occurred.

**How to file** – If the shortfall was reported on your original return filed, complete this form and mail it with the appropriate documentation within the time limits shown above.

If the shortfall is a result of an amendment to the original filing, you must electronically file an amended report for the affected quarter. However, if the period you are amending is no longer available to amend electronically, contact the Tax Department (*see Need help?*) for instructions on how to complete an amended filing. You must also complete and mail Form MT-230 with the appropriate documentation within the time limits shown above.

**Interest on refund** – Interest is not payable on any refund that results from a **shortfall**.

### Refund of an overpayment

**When to file** – You must apply for a refund resulting from an error on the quarterly report within three years from the later of the due date of the quarterly report or the date you filed the report, or two years from the date of payment, whichever is later.

**How to file** – You must electronically file an amended report for the affected quarter. However, if the period you are amending is no longer available to file electronically, contact the Tax Department (*see Need help?*) for instructions on how to complete an amended filing. You must also complete and mail Form MT-230 with the appropriate documentation within the time limits shown above.

**Interest on refund** – Interest is not payable on any **overpayment** resulting from an error on the quarterly report that we refund to you within 90 days from the **latest** of the following dates:

- the date a claim for refund is filed;
- the original due date or late filing date (whichever is later) of the report for the quarter for which the overpayment occurred; or
- the filing date of an amended report for the quarter for which the overpayment occurred.

### Documentation required

You **must** provide documentation to support a claim for refund. Include bank account statements for your refund value account, sales invoices detailing all containers sold, recycler invoices detailing all redemptions, bank account statements for any account used to fund your refund value account, any other records that verify

the activity in your refund value account, and copies of the return(s) filed for the quarter for which the refund is being claimed.

**How to file** – To ensure the fastest possible response to your refund claim, mail your completed Form MT-230 to the address below, and submit the requested documentation through a secure communications mailbox; any schedules you send should be in an Excel format. To set up the secure mailbox, contact the Tax Department (*see Need help?*).

**Note:** While the supporting documentation may be filed electronically, you still **must** mail your Form MT-230. Sending your Form MT-230 through a secure communications mailbox is **not** a substitute for filing and does **not** alleviate the requirement to mail it.

### Collection of debts from your refund or overpayment

We will keep all or part of your refund or overpayment if you owe a past-due, legally enforceable debt to a New York State agency, or if you owe a New York City tax warrant judgment debt. We may also keep all or part of your refund or overpayment if you owe a past-due legally enforceable debt to another state, provided that state has entered into a reciprocal agreement with New York State. If we keep your refund or overpayment, we will notify you.

A New York State agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district. We will refund or apply as an overpayment any amount over your debt.

The Tax Department is authorized to charge the taxpayer, as part of the taxpayer's tax debt, any cost or fee imposed or charged by the United States, or any state, for the payment or remittance of a taxpayer's overpayment to satisfy a New York State tax debt.

If you have any questions about whether you owe a past-due, legally enforceable debt to a state agency, or to another state, or whether you owe a New York City tax warrant judgment debt, contact the state agency, the other state, or the New York City Department of Finance.

For New York State tax liabilities only, call 518-457-5434 or write to: NYS Tax Department, Civil Enforcement Division, W A Harriman Campus, Albany NY 12227-4000.

### Where to file

Mail this claim, along with your documentation, to:

**NYS TAX DEPARTMENT  
MISC TAX RETURNS PROCESSING  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0863**

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

Keep a completed copy of Form MT-230 for your records.

**Privacy notification** – See our website or Publication 54, *Privacy Notification*.

### Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

### Telephone assistance

Sales Tax Information Center:	518-485-2889
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