



Application for Annual Filing Status for Certain Liquor, Beer, and Wine Manufacturers

I elect to file my tax return (mark an X in one box):

Form MT-50, Beer Tax Return (and Similar Fermented Malt Beverages).....

Form MT-40, Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits.....

on an annual basis rather than on a monthly basis.

I am eligible to do so because I meet the following requirements: (see instructions)

Form MT-50	Form MT-40
I am licensed with the State Liquor Authority (SLA) as a (mark an X in one box):	I am licensed with the State Liquor Authority (SLA) as a (mark an X in one box):
Microbrewery <input type="checkbox"/>	Farm winery <input type="checkbox"/>
Restaurant brewer <input type="checkbox"/>	Special farm winery <input type="checkbox"/>
Farm brewery..... <input type="checkbox"/>	Direct shipper..... <input type="checkbox"/>
Farm meadery (producing braggot) <input type="checkbox"/>	Farm distillery <input type="checkbox"/>
	Farm meadery <input type="checkbox"/>

You must submit a copy of your SLA license with your completed application.

Tax registration number	Federal employer identification number (EIN)	SLA license number
Legal name		
Trade name		
Address of principal place of business	City	State ZIP code
Mailing address if different	City	State ZIP code
County	Telephone number ()	

Certification: I certify that this information is to the best of my knowledge and belief true, correct, and complete.

Name of applicant	Title	
Signature	Date	
E-mail address		

Mail your completed application and a copy of your SLA license to:

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

General information

An annual alcoholic beverages tax return may only be filed by a liquor, beer or wine distributor that has received written approval to file an annual return from the New York State (NYS) Tax Department. Do not begin filing Form MT-50, *Beer Tax Return (and Similar Fermented Malt Beverages)*; or Form MT-40, *Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits*, on an annual basis until you have received written approval to do so.

The annual filing period covered by the return is the calendar year (January 1 through December 31). A distributor that meets the qualifications may elect to file annually. This election may be made by the distributor at any time during the calendar year. A new business that begins acting as a distributor during a calendar year qualifies to file an annual return for that calendar year if it otherwise meets the requirements for annual filing. Annual returns are due on January 20 of the following year.

You do not need to file this application on a yearly basis. Once approved for annual filing, you may continue to file annual returns unless you no longer meet the requirements.

For complete details regarding what to do if you no longer meet the annual filing requirements and how to become reinstated as an annual filer, see the instructions for Form MT-50 or Form MT-40.

For additional information, see TSB-M-09(6)M, *Annual Filing Option Available for Certain Wine Distributors*; and TSB-M-15(1)M, *Annual Filing Option for Licensed Farm Distilleries*.

Who is eligible to elect to file annual beer tax returns?

A distributor must meet the following requirements to qualify for annual filing:

- The distributor must be licensed with the SLA as either a restaurant brewer under Alcoholic Beverage Control (ABC) Law section 64-c, microbrewery under ABC Law sections 51 and 56, farm brewery under ABC Law sections 51-a and 56, or farm meadery under ABC Law section 31.
- The distributor's activities in NYS relating to alcoholic beverages must be limited to the production of beer for sale. If the distributor conducts any other activities in NYS relating to alcoholic beverages, such as importing beer, the distributor does not qualify for annual filing.
- The distributor does not hold another license with the SLA that requires it to file Form MT-50 on a monthly basis.

Who is eligible to elect to file annual wine/liquor tax returns?

A distributor must meet **at least one** of the following requirements to qualify for annual filing:

- The distributor must be licensed with the SLA as a farm winery under ABC Law section 76-a, special farm winery under ABC Law section 76-d, farm meadery under ABC Law section 31; or
- The distributor must be an out-of-state winery registered as a distributor solely to ship its wine directly to consumers in NYS and licensed with the SLA as a direct shipper under ABC Law section 79-c; or
- The distributor must be licensed with the SLA as a farm distillery under ABC Law section 61.

Note: A distributor does not qualify to file annually if it holds another license with the SLA that requires it to file Form MT-40 on a monthly basis.

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

- 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