



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

I elect to file my alcoholic beverages tax return on an annual basis rather than a monthly basis

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

I am licensed with the State Liquor Authority (SLA) as a (*mark an X in the applicable box*):

direct shipper that is not required to file monthly for any type of alcoholic beverage; **or**

liquor, beer, or wine distributor who:

- is **not** also licensed by the SLA as a wholesaler, **and**
- does **not** exceed the annual production volume thresholds for farm license holders, as stated in the Alcoholic Beverage Control Law (ABCL), for any type of alcoholic beverage.

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

Tax registration number	Employer identification number (EIN)	SLA license number
Legal name of business		
DBA (doing business as) or trade name (<i>if different from legal name above</i>)		
Address of principal place of business (<i>number and street; not a PO Box</i>)	City	State ZIP code
Mailing address (<i>if different from business address</i>)	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	
Email address		

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

**NYS TAX DEPARTMENT
REGISTRATION AND BOND UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-2993**

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

General information

If you are a liquor, beer, or wine distributor, you must receive written approval from the New York State Tax Department **before** you can file your alcoholic beverages tax returns **annually**. Until you receive written approval, you must file monthly. The fastest and easiest way to file is through your Business Online Services account using Alcoholic Beverages Tax Return (ABT) Web File. For more information, visit our website (search: *ABT*).

If approved to file annually, your alcoholic beverages tax return is due January 20 of the following year. The annual filing period covered by the return is the calendar year (January 1 through December 31).

For details regarding what to do if you no longer meet the annual filing requirements, see the instructions for Form MT-456, *Alcoholic Beverages Tax Return*.

Who may use Form MT-38

You may use Form MT-38 to elect to file on an annual basis if you are:

- a direct shipper that is **not** required to file monthly for any type of alcoholic beverage, or
- a liquor, beer, or wine distributor that is **not** also licensed by the SLA as a wholesaler, **and** you do **not** exceed the annual production volume thresholds for farm license holders, as stated in the ABCL, for any type of alcoholic beverage.

ABCL Annual Production Volume Thresholds

Type of alcoholic beverage	Number of gallons
Beer and cider	2,325,000
Wine and cider	250,000
Liquor	75,000

Note: If you are a beer distributor who conducts any other activities in New York State relating to alcoholic beverages, such as importing beer, you do **not** qualify for annual filing.

When to use Form MT-38

You may submit Form MT-38 at any time during the calendar year.

If you are a new business that begins acting as a distributor during the calendar year, you qualify to file an annual return for that calendar year as long as you meet the requirements for annual filing.

You do **not** need to file Form MT-38 every year. Once approved for annual filing, you may continue to file annually as long as you meet the requirements.

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