General information

For information about the alcoholic beverages tax (ABT), visit our website (see Need help?) and search: ABT.

Before you file a paper return, consider filing electronically. Registered distributors can use our easy, convenient, and secure Web File to electronically file using their Business Online Services Account.

Who must file

Distributors and noncommercial importers must complete this return and pay the ABT due on wines, liquors, cider, and beer.

Definitions

A distributor is any person or other entity who:

- imports (or causes to be imported) into New York State (NYS), any of the above alcoholic beverages for sale or use, or for any commercial purpose;
- purchases warehouse receipts for any of the above alcoholic beverages stored in a warehouse located in NYS and causes the removal of such alcoholic beverages from the warehouse;
- produces, distills, manufactures, brews, compounds, mixes or ferments, within NYS, any of the above alcoholic beverages for sale; or
- is an out-of-state wine manufacturer and has obtained a direct shipper’s license from the State Liquor Authority (SLA) to make direct shipments of wine to New York consumers from their out-of-state location(s).

A distributor of liquors also includes any person who imports, or causes to be imported, into New York City (NYC) from any location, liquor over 24% alcohol by volume (ABV), for sale or use. Sales in NYC include sales to purchasers whose licensed premises are located within NYC, and sales for delivery to purchasers located within NYC.

A noncommercial importer is any person (other than a person who is a distributor of beer, wine, or cider) who imports or causes to be imported beer, wine, or cider into NYS that will not be offered for sale or used for any commercial purpose. Persons purchasing beer, wine, or cider outside NYS during a trip may meet the exemption for travelers. For information on the traveler’s exemption, visit our website and search: ABT.

Note: The term noncommercial importer does not apply to liquors.

An out-of-state direct wine shipper (DWS) is any out-of-state wine manufacturer licensed by the SLA as a direct shipper and licensed by the NYS Tax Department for sales tax (Certificate of Authority) and as a distributor of alcoholic beverages.

For additional ABT definitions, visit our website and search: ABT.

When to file

Distributors must file Form MT-456 each month on or before the 20th day of the following month, even if no tax is due. Cider distributors, along with certain wine, beer, and liquor distributors may file on an annual basis.

For information on annual filing eligibility, visit our website and search: ABT.

Noncommercial importers and other persons who are not required to register as a distributor of alcoholic beverages must file Form MT-456 on or before the 20th day after the month alcoholic beverages are imported into NYS.

Taxpayer information

If you are a distributor, enter your taxpayer identification number, business telephone number, legal name, and business mailing address.

If you are a noncommercial importer, or other person not required to register as a distributor of alcoholic beverages, enter your Social Security number (SSN) on the line for taxpayer identification number.

Monthly filers: Enter the beginning and ending month, day, and year for the period covered by this return.

Annual filers: Enter the beginning and ending month, day, and year for the period covered by this return.

Abbreviated annual filers: If you have been approved to file on an annual basis and are filing an annual return for a period of less than the full calendar year, you must file an abbreviated annual return.

If you no longer meet one of the requirements for annual filing, you must file an abbreviated annual return based on the period ending with the month the requirement was no longer met. After that, you must file monthly returns for the remainder of the calendar year. To reapply for annual filing status in a subsequent year, you must file Form MT-38, Application for Annual Filing Status for Certain Liquor, Beer, and Wine Manufacturers.

Abbreviated annual return – Enter the period covered by this return (for example, enter 01/01/20 after the word From: and 03/31/20 after the word to:). Then, mark an X in the box.

Amended return – If this return amends a previously filed return, enter the filing period covered by the amended return in the space provided and mark an X in the box. The amended return must indicate the correct figures for that period; not the difference between the amount previously reported and the new figures. A full explanation of the changes must accompany the amended return.

Final return – If you are discontinuing business in NYS for ABT purposes, mark an X in the box.

Cancel registration – For each ABT registration you are requesting be canceled, mark an X in the box.

Change of business information

If you need to change your business information or address, you can do so online. Visit our website (see Need help?) and search: update and make the corrections through your Business Online Services account. If you do not have a Business Online Services account, either create one or you can 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 calling the Miscellaneous Tax Information Center for assistance (see Need help?).

Computation of the alcoholic beverages tax

The tax on liquor is calculated on whole liters. The tax on wine, beer, and cider is calculated on whole gallons.
Complete and accurate records must be maintained for the actual volume of alcoholic beverages sold, purchased, and produced, whether the amounts are whole (or partial) liters or gallons. However, for tax purposes, each total must be rounded to whole liters or gallons.

Rounding whole liters and gallons – A quantity of less than 0.5 liter (or 0.5 gallon) should be rounded down to the nearest whole liter (or whole gallon). A quantity of 0.5 liter (or 0.5 gallon) or more should be rounded up to the nearest whole liter (or whole gallon).

Special instructions for out-of-state direct wine shippers and noncommercial importers

Out-of-state direct wine shippers – You are not required to complete lines 1 through 13, or lines 18a, 18b, and 19. Accordingly, you are not required to complete Schedule A – Purchases, schedule, Schedule B – Sales schedule, or Form MT-456-ATT. Complete all applicable lines and schedules on Form MT-456. You must also include on Form MT-456, line 14, the amount of wine shipped directly to NYS residents from your out-of-state locations.

Noncommercial importers – Complete Schedule A of Form MT-456 only and lines 2, 4, 8, and 14 through 25, as applicable. If you import, or cause to be imported, beer into NYC, for which the city tax has not been paid, enter the number of gallons directly onto line 18b. Do not complete Form MT-456-ATT.

Distributors of alcoholic beverages that do not maintain inventory in NYS

Skip lines 1 through 7. Enter on line 8, the number of liters or gallons of each type of alcoholic beverage you imported into NYS during the reporting period for sales or use in NYS. Continue with the form.

Individuals that imported liquors for personal use

If you imported liquors into NYS or NYC for personal use from a location within the U.S., skip lines 1 through 13. Enter on line 14, the number of liters of liquor imported into NYS or NYC during the reporting period for personal use and consumption in NYS or NYC. For information on the traveler’s exemption, visit our website and search: ABT.

Businesses engaged in rectifying, distilling, blending, or fortifying alcoholic beverages

If you purchased finished alcoholic beverages from another distributor that you will use to produce your own alcoholic beverages, you must include the total number of liters or gallons of these purchases in line 2, Purchases, and line 5, Purchases used for production.

This includes any product you purchased for use in your own production including, but not limited to, rectifying, distilling, blending, or fortifying.

Example

A registered distributor purchases 50 gallons of finished wine from a farm winery. The wine is placed in a storage area for later use in blending. The wine must be included in the distributor’s purchases on line 2, and on line 5 to show it is for use in production.

Line instructions

Complete the information within each column for all alcoholic beverages that you are registered to produce or distribute, even if you are not currently producing or distributing one or more of these products.

Example

A farm brewery license allows for the production and distribution of both beer and cider. If you indicated on Form TP-215, Application for Registration as a Distributor of Alcoholic Beverages, you were registering for both, you must complete both the beer and cider columns.

Negative amounts – Show any negative amounts with a minus (-) sign immediately to the left of the loss amount. Do not use [ ] brackets or ( ) parentheses.

Line 1 – Enter the total number of liters or gallons of each type of alcoholic beverage that you have on hand at the beginning of the reporting period. This amount only includes alcoholic beverages that are finished and ready for sale. Do not include:

• products that are aging or in the production process, or
• alcoholic beverages held in bonded warehouses.

Lines 2, 10, 11, 12, 18a, and 18b

Before completing these lines, you may need to first complete the schedules on Forms MT-456 and MT-456-ATT as follows:

• For lines 2 and 10, complete Schedule A – Purchases schedule on page 2 of Form MT-456.
• For lines 11 and 12, complete Schedule B – Sales schedule on page 3 of Form MT-456.
• For lines 18a and 18b, complete Form MT-456-ATT.

For details about each of these schedules and forms, see the appropriate sections of these instructions.

Line 2 – Transfer the totals for each product code in Schedule A from the Total purchases column to this line.

Line 3 – Enter the total number of liters or gallons of each finished product you produced during the period covered by this return. Include any finished product you produced after rectifying, blending, distilling, or fortifying. Do not include product that is in the production or aging process that is not finished and ready for sale.

Line 5 – Enter the total number of liters or gallons of each type of alcoholic beverage purchased during this reporting period that was used or will be used in production. This includes, but is not limited to, alcoholic beverages used in rectifying, distilling, blending, or fortifying. See Businesses engaged in rectifying, distilling, blending, or fortifying alcoholic beverages.

Line 6 – Enter the total number of liters or gallons of each type of alcoholic beverage that you have on hand at the end of the reporting period. This amount should only include alcoholic beverages that are finished and ready for sale.
Do not include:
- products that are aging or in the production process, or
- alcoholic beverages held in bonded warehouses.

Line 9 – Enter the total number of liters or gallons of loss and waste on the premises of each type of alcoholic beverage for the reporting period. Loss and waste includes known quantities of finished product lost due to breakage, casualty, or other unusual cause. Loss and waste does not include alcoholic beverages used, for example, for quality control, samples, or tastings. You must include a brief explanation about your loss and waste. These deductions are subject to review by the Tax Department.

Line 10 – Transfer the totals for each product code in Schedule A from the Total tax-paid purchases column to this line.

Line 11 – Transfer the totals for each product code in Schedule B from the Total nontaxable sales and uses column to this line.

Line 12 – Transfer the totals for each product code in Schedule B from the Total out-of-state sales column to this line.

Lines 18a and 18b – From Form MT-456-ATT, transfer the net taxable liters reported on line 7, Liquor and wine containing more than 24% ABV column, to line 18a, and transfer the net taxable gallons reported on line 7, Beer column, to line 18b.

On line 18a, multiply the net taxable liters by the NYC tax rate for liquor and wine containing more than 24% ABV and enter the result in the NYC tax due column. On line 18b, multiply the net taxable gallons by the NYC tax rate for beer and enter the result in the NYC tax due column.

Line 21 – If you file your return or pay any tax due after the due date, you may owe additional charges for late filing or payment based on the amount of tax due. You may compute these additional charges by accessing our website and selecting Online Services, or you can call and we will compute the penalty and interest for you (see Need help?).

Line 23 – Enter an amount on this line only if you are amending a previously filed return and marked an X in the amended return box at the top of your return. Enter the total amount you paid, including any penalty and interest, with your previously filed return.

Line 24 – If you do not file your return and pay all tax due on or before the due date, we may send you a bill that includes all applicable penalties and interest.

If your balance due is a negative amount for this filing period, we will review your return for accuracy before issuing a refund.

Line 25 – 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.

Schedule A – Purchases schedule
List the supplier information and gallons or liters purchased for both your tax-paid and nontaxable purchases of alcoholic beverages during the reporting period.

Tax-paid purchases – Report the total of all purchases of alcoholic beverages made by you in NYS during the filing period that included the NYS ABT at the time of purchase. Include all alcoholic beverages purchased with tax included that were returned to you for credit by your customers. Do not include any alcoholic beverages on which the NYS ABT was paid that you returned to your supplier for credit, if they were originally purchased in NYS. All purchases and returns may be reported as a one-item total from each source.

Nontaxable purchases – Report the total of all purchases of alcoholic beverages made by you in NYS during the filing period that did not include the ABT. Note: Include purchases you made from another registered distributor that you did not pay tax on. See Form TP-218, Exemption for Alcoholic Beverages Interdistributor Transactions.

Include all alcoholic beverages on which the NYS ABT was not paid that were returned to you for credit by your customers. Do not include any alcoholic beverages that you returned to your supplier for credit, if they were originally purchased in NYS free of the NYS ABT. All purchases and returns may be reported as a one-item total from each source. However, bonded warehouse withdrawals must be listed separately by warehouse name, release number, and warehouse address.

Totals of tax-paid and nontaxable purchases for each product code – Complete this section before transferring your totals to page 1.

Schedule B – Sales schedule
List the customer information and gallons or liters sold for both nontaxable sales and uses and out-of-state sales of alcoholic beverages during the reporting period. These sales include:
- wine, liquor, cider, or beer sold between registered alcoholic beverage distributors;
- wine, liquor, cider, and beer furnished by a licensed producer of alcoholic beverages to a customer or prospective customer at a tasting held in accordance with the Alcoholic Beverage Control Law for consumption at the tasting;
- qualifying sales of wine, liquor, cider, and beer to the United States government or its agencies or instrumentalities, diplomatic missions and diplomatic personnel, and the United Nations;
- qualifying sales of wine to a church, synagogue, or other religious organizations.

For nontaxable uses at tastings, use the legal name and address where the tasting is taking place. Leave the EIN of customer row blank.

Nontaxable sales and uses – Report the total of all nontaxable sales and uses during the filing period.

Note: A NYS registered distributor must use Form TP-218 to purchase alcoholic beverages in NYS without tax.

Out-of-state sales – Report the total of all out-of-state sales made by you during the filing period. To sell alcoholic beverages without tax to an out-of-state purchaser who is not a NYS registered distributor, possession of the alcoholic beverages must be transferred to the purchaser at a point outside of NYS. If an unregistered out-of-state purchaser, or his or her agent, takes possession of the alcoholic beverages within NYS, a taxable sale has taken place. The ABT is due on that sale and is not refundable to you.

Totals of nontaxable sales and uses and out-of-state sales for each product code – Complete this section before transferring your totals to page 1.

Instructions for Form MT-456-ATT
To compute the liters of liquor and wine containing more than 24% ABV, and gallons of beer that are subject to the additional ABT in NYC, complete Form MT-456-ATT.
You must complete this form if your business is involved in:

- the sale or commercial use of liquors containing more than 24% ABV in NYC;
- the sale of liquors containing more than 24% ABV to a purchaser whose licensed premises are in NYC;
- the sale of beer in NYC;
- the sale of beer to a purchaser whose licensed premises are in NYC.

Note: For definitions of liquor and beer, visit our website (see Need help?) and search: ABT.

Noncommercial importers: Do not complete this form. Instead, enter the number of gallons of beer that you imported or caused to be imported into NYC on line 18b.

Line instructions

Lines 2, 3, and 4
Before completing these lines, you must show details of your purchases and sales on Form MT-456-ATT in Schedules A, B, and C, as applicable.

Schedule A – Purchases on which NYC alcoholic beverages tax was paid
List the supplier information and liters of liquor and wine containing more than 24% ABV, and gallons of beer, for purchases of these alcoholic beverages made by you in NYC during the reporting period that included NYC ABT at the time of purchase. Include those purchased with tax included that were returned to you for credit by your customers. Do not include any alcoholic beverages on which the NYC ABT was paid that you returned to your supplier for credit, if they were originally purchased in NYC. All purchases and returns may be reported as a one-item total from each source.

Schedule B – Sales outside NYC that did not include NYC alcoholic beverages tax paid
List the customer information and liters of liquor and wine containing more than 24% ABV, and gallons of beer, for sales of these alcoholic beverages made by you outside of NYC during the reporting period. This includes out-of-state sales and NYS tax-paid and nontaxable sales within NYS but outside NYC. Do not include sales to purchasers whose licensed premises are in NYC.

Schedule C – Nontaxable sales and uses within NYC without NYC alcoholic beverages tax paid
List the customer information and liters of liquor and wine containing more than 24% ABV, and gallons of beer, for sales of these alcoholic beverages made by you in NYC during the reporting period that did not include the NYC ABT.

Line 2 – From Schedule A, enter the total liters or gallons purchased that included NYC ABT.

Line 3 – From Schedule B, enter the total liters or gallons sold outside of NYC that did not include NYC ABT. This includes out-of-state sales, as well as tax-paid and nontaxable sales within NYS but outside of NYC. Do not include sales to purchasers whose licensed premises are in NYC.

Line 4 – From Schedule C, enter the total liters or gallons of nontaxable sales and uses made in NYC that did not include NYC ABT.

Third-party designee
If you want to authorize another individual (third-party designee) to discuss this tax return with the New York State Tax Department, mark an X in the Yes box in the third-party designee area of your return. Also print the designee’s name, phone number, email address, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, print the preparer’s name in the space for the designee’s name and enter the preparer’s phone number in the space for the designee’s phone number. You do not have to provide the other information requested. If you do not want to authorize another person, mark an X in the No box.

If you mark the Yes box, you are authorizing the Tax Department to discuss with the designee any questions related to this return. You are also authorizing the designee to give and receive confidential taxpayer information relating to:

- this return, including missing information,
- any notices or bills arising from this filing that you share with the designee (they will not be sent to the designee),
- any payments and collection activity arising from this filing, and
- the status of your return or refund.

This authorization will not expire but will only cover matters relating to this return. If you decide to revoke this designee’s authority at any time, call us (see Need help?).

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using a power of attorney (for example, Form POA-1, Power of Attorney).

Authorized person
If you are a sole proprietor, you must sign the return and print your name, title, email address, date, and telephone number. If you are filing this return for a corporation, partnership, or other type of entity, an owner, partner, officer, or employee must sign the return and print his or her name, title, date, and telephone number.

Keep a copy of your completed return for your records.

Paid preparer’s signature
If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer’s area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer’s area.

Paid preparer’s responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the NYTPRIN excl. code box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You must enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.
See our website for more information about the tax preparer registration requirements.

Where to file
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.

### Code Exemption type Code Exemption type

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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.