Definitions

Alcoholic beverages include beer and similar fermented malt beverages, cider, wine, liquor, and all distilled or rectified spirits.

Note: For tax purposes, mead is wine and braggot is beer.

Distributor is any person who imports, or causes to be imported, into New York State (NYS) any alcoholic beverages that are, or will be, offered for sale or used for any commercial purpose or, in the case of liquor, for any purpose (see Note below); any purchaser of warehouse receipts for alcoholic beverages stored in NYS who causes these beverages to be removed from such warehouse; and any person who produces, distills, manufactures, brews, compounds, mixes, or ferments any alcoholic beverages within NYS for sale, except: (a) a person who manufactures, mixes, or compounds alcoholic beverages whose ingredients consist only of alcoholic beverages on which the taxes imposed by this article have been paid; and (b) a person who mixes or compounds alcoholic beverages with nonalcoholic ingredients for sale and immediate consumption on the premises, who shall be a distributor only with respect to the ingredients that consist of alcoholic beverages upon which the taxes imposed by Tax Law Article 18 have not been paid.

A distributor also includes a person who sells, imports, or causes to be imported into New York City (NYC) from locations in or out of NYS, wine or liquor containing more than 24% alcohol by volume or beer for sale or commercial use. (Sales in NYC include sales to purchasers whose licensed premises are located within the city, and sales for delivery to purchasers located within the city.)

Note: Persons not registered as distributors are prohibited from importing liquors for sale or use in NYS. However, an individual 21 years of age or older may import up to 90 liters of liquors during a one-year period, for the individual's personal use and consumption, without being registered. Individuals will be liable for any alcoholic beverages tax due on any imported liquors.

You may obtain an abbreviated registration, in the form of a special license without a bond (use Form TP-125, Application for Temporary License to Import Liquors for Personal Use and Consumption), if you are of legal age at the time of application and want to import for your personal use and consumption more than 90 liters of liquors (but not in excess of 360 liters of liquors) during a one-year period. You will be liable for any alcoholic beverages tax due on any imported liquors.

A direct wine shipper (DWS) is any out-of-state wine manufacturer licensed by the NYS Liquor Authority (SLA) as a direct shipper. A DWS may legally ship limited quantities of their wines directly to eligible consumers in NYS.

Monthly or annual tax return filing status

Distributors of alcoholic beverages are required to file a tax return monthly, with the following exceptions:

Cider distributors must file annually on a calendar year basis.

Beer distributors registered with the SLA as a farm brewery, microbrewery, restaurant brewer, or farm meadery, may elect to file annually on a calendar year basis.

Liquor and wine distributors registered with the SLA as a farm winery, special farm winery, direct shipper, farm distillery, or farm meadery may elect to file annually on a calendar year basis.

Note: You may not file annually if any other license you hold with the SLA is for a product that would require you to file the same form, either 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, with the Tax Department on a monthly basis. 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.

Section A – Business identification

Legal name – Enter the exact legal name of your business. The legal name of a corporation is the name that appears on the certificate of incorporation. The legal name of an unincorporated business is the name in which the business owns property or acquires debt. The legal name of a partnership is the partnership name. The legal name of a sole proprietor is the name of the individual owner of the business.

DBA or trade name – Enter the doing-business-as name (DBA), trade name, or assumed name if different from your legal name. For a corporation, this is the name that appears on the trade name certificate filed with the NYS Department of State. For an unincorporated business, this is the name filed with the county clerk’s office under General Business Law section 130.

Address of principal place of business – Enter the actual street address where business is conducted. Do not enter a representative’s address or a post office box number.

Mailing address – If the address where you want alcoholic beverages tax returns and information sent is different from your business address, enter the mailing address. A post office box or a representative’s address is acceptable.

Section B – Other requirements

Do you have a State Liquor Authority (SLA) license?

This application will not be approved unless you have a license issued by the SLA. To apply for a license, go to www.businessexpress.ny.gov.

Application pending – Mark an X in the box if you have applied but have not received your license. You may begin the application process for your registration as a distributor of alcoholic beverages now. When you are approved by the SLA, they will notify the Tax Department.

Are you registered as a New York State sales tax vendor?

You must register as a sales tax vendor and obtain a Certificate of Authority even if you are not required to collect and remit sales tax. To apply for a Certificate of Authority, go to www.businessexpress.ny.gov.
Section C – List owners, officers, directors, partners, and other responsible individuals

Enter the required information for:

- All officers, directors, and shareholders who own or control (directly or indirectly) more than 10% of the voting stock (if there are four or fewer shareholders, list only those shareholders owning 25% or more of the voting stock).
- If the business is owned directly or indirectly by a corporation, provide a list of the individuals whose ownership of the corporation equals more than 10% (25% or more if there are four or fewer shareholders).
- All partners. Identify general partners as GP after their names and limited partners as LP after their names.
- The sole proprietor.
- All employees responsible for the duties specified under letters a through g below.

In the Duties (a-g) box, use the letters a through g to indicate if the individual has final authority for the following:

a. signing checks on the business’s bank account
b. signing the business’s tax returns
c. paying creditors
d. making the final decision on which bills are to be paid
e. conducting the business’s general financial affairs
f. filing returns or paying taxes imposed under Tax Law Article 18
g. complying with any other requirement of the Tax Law

Enter the percentage of voting stock held by shareholders other than those listed. The total of the percentages listed must equal 100% of the stock ownership.

Open tax liabilities and tax returns required to be filed

Applicants, owners, officers, directors, partners, and responsible individuals may call our Miscellaneous Tax Information Center to determine if there are any open tax liabilities or outstanding tax returns. See Need help? for the telephone number.

Certification

This application must be signed by the owner, partner, corporate officer, or other person assuming responsibility for the validity of the information contained in the application. If the application is not signed, it will be returned. Keep a copy for your records.

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.