Department of Taxation and Finance

Alternative Nicotine Products Floor Tax Return

MT-200.5
(9/26)

Before completing this form, see Form MT-200.5-I, *Instructions for Form MT-200.5*. This return must be filed on or before **September 21, 2026**. Keep a copy for audit purposes for at least three years.

Wholesale dealer license number *(if applicable)*	Distributor's license number *(if applicable)*	Sales tax identification number

Business name as shown on sales tax registration

Address *(number and street or rural route)*

City, village, or post office	State	ZIP code	Telephone number	Email address
			( )	

Effective **September 1, 2026**, the New York State tobacco products tax is extended to alternative nicotine products at the rate of 75% of the wholesale price.

Business roles *(for each role type, mark an **X** in either* Yes *or* No*)*:

Distributor	☒	Yes	☐	No	Wholesale dealer	☒	Yes	☐	No
Retail dealer	☒	Yes	☐	No	Vending machine operator	☒	Yes	☐	No

Vendors with more than one business location must file a consolidated return.

All distributors, wholesale dealers (other than vending machine operators), and retail dealers must complete Schedule A before making entries below.

Vending machine operators must complete Schedule B before making entries below.

Calculation of alternative nicotine product floor tax

1	Total wholesale price of alternative nicotine products *(from Schedules A and B)*	**1**	
2	Floor tax rate	**2**	0.75
3	Floor tax due *(multiply line 1 by line 2)*	**3**	

Amount due

4	Penalty if filed after September 21, 2026 *(see instructions)*	**4**	
5	Interest if paid after September 21, 2026 *(see instructions)*	**5**	
6	Total amount due *(add lines 3, 4, and 5)*. Pay this amount	**6**	
7	Enter the amount of remittance *(see instructions)*.	**7**	

Important: Failure to file this return and pay the floor tax due on alternative nicotine products will result in the imposition of civil penalties and interest under New York State Tax Law Article 20 and may result in criminal penalties under New York State Tax Law Article 37.

I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature	Title	Date

Email address

See instructions for where to file.

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Schedule A: All vendors other than vending machine operators

Distributors, wholesale dealers (other than vending machine operators), and retail dealers must complete this schedule for all business locations. Attach additional forms if necessary. Report the inventory of all units of alternative nicotine products on hand as of 11:59 p.m. Eastern Standard Time on **August 31, 2026**, at each location. Keep the original inventory report for inspection at each location.

A Business name, address, and sales tax identification number of each location *(if different than that shown on the front of the return)*	B Units of alternative nicotine products	C Total wholesale price of each product listed in column B	
	Total of column C *(enter here and include on line 1)*		

Schedule B: Vending machine operators

Vending machine operators must complete this schedule.

In the columns below, list your warehouse and each vending machine separately.

List the business name and address where each machine is located, and the identification or control card number and inventory of each machine. Attach additional forms if necessary.

Report the inventory of all units of alternative nicotine products on hand as of 11:59 p.m. Eastern Standard Time on **August 31, 2026** at each location. Keep the original inventory report for inspection at each location.

A Business name and address where alternative nicotine products are stored or offered for sale *(report each vending machine separately)*	**B** Identification or control card number of each vending machine	**C** Units of alternative nicotine products	**D** Total wholesale price of each product listed in column C

Total of column D *(enter here and include on line 1)*