



Department of Taxation and Finance

Important

The Alcoholic Beverages Tax information in this document is outdated and provided only for historical purposes.

For up-to-date information on the Alcoholic Beverages Tax return filing requirements and the election to file an annual return, see [Alcoholic beverages tax](#) and [Form MT-38, Application for Annual Filing Status for Certain Liquor, Beer and Wine Manufacturers](#).

This Technical Services Bureau Memorandum begins on page 2 below.



Technical Amendments Related to Licensed Farm Breweries

This TSB-M explains the amendments to the Alcoholic Beverage Tax Regulations that allow distributors licensed as farm breweries to file annual beer tax returns.

In 2012, the Alcoholic Beverage Control law was amended to create a new class of license for farm breweries. Farm breweries are restricted to producing no more than 60,000 barrels of beer annually, and their activities are limited to the production of beer or cider for sale.

Farm breweries, like qualified micro-breweries and restaurant-brewers, may elect to file a beer tax return on an annual rather than a monthly basis.

You may make this election at any time by filing [Form MT-38](#), *Application for Annual Filing Status for Certain Beer and Wine Manufacturers*. You must continue to file monthly returns until the Tax Department notifies you that your request to file annually has been received and approved.

If you have been approved to file an annual return as a licensed micro-brewery or restaurant-brewer, and you convert your license to a farm brewery, you are not required to file Form MT-38, and you may continue to file an annual tax return.

NOTE: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.