



Farm Wineries and Farm Distilleries Excluded from Filing Annual Sales Tax Information Return

This memorandum discusses recently enacted legislation that excludes farm wineries and farm distilleries from the requirement to file an annual sales tax information return.

Alcoholic beverage wholesalers must file annual sales tax information returns as described in [TSB-M-09\(10\)S](#), *New Requirement for the Filing of Information Returns for Alcoholic Beverage Wholesalers* and [TSB-M-09\(10.1\)S](#), *Additional Guidance Relating to the New Requirement for the Filing of Information Returns for Alcoholic Beverage Wholesalers*.

However, recently enacted legislation (Chapter 107 of the Laws of 2012) amended the Tax Law to exclude businesses operating under a farm winery license and/or a farm distillery license issued under the Alcoholic Beverage Control Law from that filing requirement.

This new law is effective July 18, 2012 and applies to annual information returns due on or after March 20, 2012.

(Tax Law section 1136(i)(1)(C))

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