



Certain Breweries Excluded from Filing Annual Sales Tax Information Return

This memorandum discusses recently enacted legislation that excludes certain breweries from the requirement to file an annual sales tax information return with the Tax Department.

Effective August 14, 2015, Chapter 229 of the Laws of 2015 amends the Tax Law to exclude certain breweries from the requirement that alcoholic beverage wholesalers must file annual sales tax information returns.¹

The new law specifically excludes businesses operating under a brewer's license (as provided in section 51 of the Alcoholic Beverage Control Law) that produce less than 60,000 barrels of beer a year from the requirement to file an annual sales tax information return. Businesses that meet the statutory requirements described above are not required to file annual sales tax information returns due on or after March 20, 2016.

The exclusion from this filing requirement continues to apply to businesses operating under a farm brewery license (as provided in section 51-A of the Alcoholic Beverage Control Law). See [TSB-M-12\(12\)S](#), *Creation of a Farm Brewery License and the Exclusion from Filing a Sales Tax Information Return*.

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

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.

¹ See [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*.