



Certain Wineries Excluded from Filing Annual Sales Tax Information Return

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

Since 2009, the Tax Law has required alcoholic beverage wholesalers to file annual sales tax information returns.¹ Effective November 20, 2015, Chapter 485 of the Laws of 2015 amends the Tax Law to exclude certain wineries from this requirement.

The new law specifically excludes businesses operating under a winery license (as provided in section 76 of the Alcoholic Beverage Control Law) that produce less than 150,000 finished gallons of wine a year. Businesses that meet this statutory provision are not required to file annual sales tax information returns due on or after March 20, 2016.

Businesses operating under a farm winery license continue to be excluded from this filing requirement (section 76-A of the Alcoholic Beverage Control Law). See [TSB-M-12\(11\)S](#), *Farm Wineries and Farm Distilleries Excluded from Filing Annual 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*.