
Filing Requirements for Registered Distributors of Alcoholic Beverages

Introduction

If you're registered as a distributor of alcoholic beverages, you must file a tax return each month, even if no tax is due. This bulletin explains the alcoholic beverages tax filing requirements for monthly and annual filers. It may also be helpful to read Tax Bulletins [Alcoholic Beverages Tax – Introduction and Definitions \(TB-AB-25\)](#), and [Do I Have to Register as a Distributor of Alcoholic Beverages? \(TB-AB-180\)](#).

Your alcoholic beverages tax return

Your alcoholic beverages tax return is a summary of your inventory, including:

- amounts produced,
- amounts purchased,
- loss and waste, and
- sales.

The activity of your business determines how frequently you must file alcoholic beverages tax returns. You must file your tax return monthly, unless you elect to file on a calendar-year basis.

You're required to pay excise tax on alcoholic beverages sold or used in New York State during the period covered by the tax return. A credit is allowed for the amount of taxes paid by another distributor.

The chart below summarizes which alcoholic beverages tax return to file. The forms and schedules are further explained in the links provided below.

When to file and pay

Entity	Tax form/instructions	Filing period	Due date
Beer distributors	Form MT-50, Beer Tax Return (and Similar Fermented Malt Beverages) MT-50-I	Monthly Annually (after applying for and receiving approval for annual filing status)	On or before the 20 th day of the following month On or before January 20 th of the following year
Wine and liquor distributors	Form MT-40, Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits MT-40-I	Monthly Annually (after applying for and receiving approval for annual filing status)	On or before the 20 th day of the following month On or before January 20 th of the following year

Entity	Tax form/instructions	Filing period	Due date
Cider distributors	Form MT-60 , <i>Cider Tax Return</i> MT-60-I	Annually	On or before January 20 th of the following year

Annual filing option

Registered beer distributor

If you're a registered beer distributor, you may elect to file on a calendar-year basis at any time during the year. You must meet these conditions:

- You must be licensed as a beer distributor solely because you are engaged in the production of beer.
- You must be licensed with the State Liquor Authority (SLA) as either a microbrewery, farm brewery (effective January 14, 2013), or restaurant brewer. You may qualify as a *microbrewery* or *farm brewery* if you produce less than 60,000 barrels (1,860,000 gallons) of beer per year. A barrel of beer equals 31 gallons for computation purposes.

Registered wine distributor

If you're a registered wine distributor, you may elect to file Form MT-40 on an annual basis. You must be:

- licensed with the New York State Liquor Authority (SLA) as a farm winery pursuant to Alcoholic Beverage Control (ABC) Law section 76-a, as a special farm winery pursuant to ABC Law section 76-d, or as a micro-winery pursuant to ABC Law section 76-f; or
- an out-of-state winery registered as a distributor solely to ship your wine directly to New York State residents for their personal use, and licensed with the SLA as a direct shipper, pursuant to ABC Law section 79-c.

You may make this election at any time during the calendar year. Before filing as an annual filer, you must request annual filing status from the Tax Department by filing [Form MT-38](#), *Application for Annual Filing Status for Certain Liquor, Beer, and Wine Manufacturers*, together with a copy of your current SLA microbrewery or restaurant brewer's license.

Tax rates

Product	Tax rate	
	New York State	New York City
Beer and similar fermented malt beverages	\$0.14 per gallon	\$0.12 per gallon
Natural sparkling wine	\$0.30 per gallon	None
Artificially carbonated sparkling wine	\$0.30 per gallon	None
Still wine, including wine coolers	\$0.30 per gallon	None

Product	Tax rate	
	New York State	New York City
Liquor, alcohol, distilled or rectified spirits, and wine containing more than 24% alcohol by volume	\$1.70 per liter	\$0.264 per liter
Liquor containing more than 2% but not more than 24% alcohol by volume	\$0.67 per liter	None
Liquor containing 2% or less alcohol by volume	\$0.01 per liter	None
Cider	\$0.0379 per gallon	None

Other forms you may have to file

Attach to [Form MT-40](#), *Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits*:

- [Form MT-41](#), to be used by distillers, rectifiers, blenders, an/or fortifiers of wine or liquor to report your beverage inventories and purchases;
- [Form MT-42](#), **Schedule A**, to report your tax-free purchases of alcohol;
- [Form MT-43](#), **Schedule B**, to report all of your purchases on which you paid taxes on alcoholic beverages;
- [Form MT-44](#), **Schedule C**, to report your alcoholic beverages transferred to a purchaser at a point outside New York State;
- [Form MT-45](#), **Schedule D**, to report your tax-free sales and uses; and
- [Form MT-46](#), **Schedule E**, to determine your net liters taxable for New York City purposes.

Attach to [Form MT-50](#), *Beer Tax Return (and Similar Fermented Malt Beverages)*:

- [Form MT-51](#), **Schedule C**, to report sales of beer transferred to a purchaser at a point outside New York State;
- [Form MT-52](#), **Schedule D**, to report tax-free sales;
- [Form MT-53](#), **Schedule E**, if you are a registered distributor engaged in the sale or use of beer in New York City, or in the sale of beer to a purchaser whose licensed premises are in New York City.

Attach to [Form MT-60](#), *Cider Tax Return*:

- [Form MT-61](#), **Schedule C**, to report sales of cider transferred to a purchaser at a point outside New York State.

Penalties and interest for failure to file and pay tax

If you file your return late, don't pay the full amount due, or both, you owe penalty and interest. Penalty and interest are calculated on the amount of taxes due. See Tax Bulletin [Penalty Information for Registered Distributors of Alcoholic Beverages \(TB-AB-695\)](#).

Interest is due on any amount not paid when due and accrues from the due date of the return to the date the tax is paid. Interest is compounded daily, and the rate may be adjusted quarterly. You can use the online [Penalty and Interest Calculator](#) to determine the amount of penalty and interest due.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin.

References and other useful information

Tax Law: Sections 421, 424, 429, and 433

Regulations: Parts 60 and 68

Bulletins:

[*Alcoholic Beverages Tax – Introduction and Definitions \(TB-AB-25\)*](#)

[*Do I Have to Register as a Distributor of Alcoholic Beverages? \(TB-AB-180\)*](#)

[*Penalty Information for Registered Distributors of Alcoholic Beverages \(TB-AB-695\)*](#)