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## Do I Have to Register as a Distributor of Alcoholic Beverages?

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### Introduction

If you're a distributor of alcoholic beverages (beer, wine, or liquor), you must register with the Tax Department. This bulletin explains who is considered a distributor of alcoholic beverages and how to register. For definitions of alcoholic beverages, see Tax Bulletin [Alcoholic Beverages Tax – Introduction and Definitions \(TB-AB-25\)](#).

### Definitions

*Alcoholic beverages* include beer, wine, and liquor.

You're a *distributor* if you:

- import (or cause to be imported) beer or wine into New York State for sale or to be **used for any commercial purpose**;
- purchase warehouse receipts for beer or wine stored in a warehouse located in New York State, then remove the beer or wine from the warehouse;
- produce, distill, manufacture, brew, compound, mix, or ferment beer or wine in New York State; or
- are an out-of-state wine manufacturer and have obtained a direct shipper's license from the State Liquor Authority (SLA) to make direct shipments of wine to New York consumers from your out-of-state location(s).

You're a *distributor* if you:

- import (or cause to be imported) liquors into New York State for sale **or use for any purpose**;
- purchase warehouse receipts for liquors stored in a warehouse located in New York State, then remove the liquors from the warehouse; or
- produce, distill, manufacture, mix, compound, or ferment liquors in New York State.

You're also a *distributor* if you:

- import (or cause to be imported) liquor or wine containing more than 24% alcohol by volume into **New York City** for **sale or use for any purpose**;
- import (or cause to be imported) beer into **New York City** for sale or commercial use (sales in New York City include sales to purchasers whose licensed premises are located within New York City, and sales for delivery to purchasers located within the city).

If you're 21 years of age or older, you may import up to 90 liters of liquors during a one-year period for your own use and consumption, **without** being registered. You'll be liable for any alcoholic beverages tax due on any imported liquors, unless you qualify for the **traveler's exemption**. See Tax Bulletin [Exempt Sales and Uses of Alcoholic Beverages \(TB-AB-245\)](#).

You're **not** considered a distributor of alcoholic beverages if you only:

- manufacture, compound, mix or ferment alcoholic beverages, and the alcoholic beverages taxes (ABT) have already been paid on the beverages; or
- mix or compound alcoholic beverages (and the ABT has already been paid on the beverages) with non-alcoholic ingredients for sale and immediate consumption on the premises.

## Exceptions

You can get an abbreviated registration in the form of a **special license** to import liquors into New York State or New York City without a bond if you meet the following requirements:

- you're of legal age when you apply;
- you're importing for personal use and consumption; and
- you're importing between 90 and 360 liters of liquor during a one-year period.

Use [Form TP-125, Application for Temporary License to Import Liquors for Personal Use and Consumption](#). You must submit your application within 30-days prior to use and include the following information:

- your name, address, and social security number;
- transporter's name, address, and State Liquor Authority number, if applicable;
- supplier's name and address;
- the two-week period of time for which the special license is requested;
- quantity of liquor you expect to import with the license;
- quantity of liquor you imported in the previous 12-month period;
- a certification that the statements in the application are true, correct, and complete;
- your intended method of transporting the liquors into New York State;
- the location or intended destination of the liquors; and
- whether the application is to import into New York State or New York City or both.

You will be liable for any ABT due on any imported liquors. See Tax Bulletin [Exempt Sales and Uses of Alcoholic Beverages \(TB-AB-245\)](#).

## How do I register as a distributor?

If you're a distributor of alcoholic beverages, you must register with New York State **before you start** doing business, purchasing inventory, or selling alcoholic beverages in New York. To register, file:

- [Form TP-215, Application for Registration as a Distributor of Alcoholic Beverages](#);
- and
- [Form TP-229, Financial Statement of Distributors of Alcoholic Beverages](#).

This application will **not** be approved unless you have a license issued by the [State Liquor Authority](#).

You must also **register as a sales tax vendor** even if you aren't required to collect and remit sales tax. To apply for a *Certificate of Authority*, use [New York Business Express](#). For additional information, see Tax Bulletin [How to Register for New York State Sales Tax \(TB-ST-360\)](#).

## Direct wine shipper (DWS)

Out-of-state wine manufacturers with direct shipper's license issued by the SLA may legally ship limited quantities of their wines directly to eligible consumers in New York State. To get a direct shipper's license, you must first register with the New York State Tax Department as a sales tax vendor and as a distributor of alcoholic beverages.

To register, file:

- [Form TP-215](#), *Application for Registration as a Distributor of Alcoholic Beverages*; and
- [Form TP-229](#), *Financial Statement of Distributors of Alcoholic Beverages*.

For additional information, see [TSB-M-05\(6\)M,\(9\)S](#), *Tax information regarding direct wine shipments into New York State by out-of-state wineries*.

### **Special situation where you must register as a distributor**

If you receive any alcoholic beverages from a distributor under circumstances where tax has not been paid on the alcoholic beverages because federal law prevents New York from collecting it, and you later sell or use the product in any nonexempt manner, you are required to pay any New York State or New York City taxes on those alcoholic beverages.

In this situation, the Tax Department will not impose the registration and bonding requirements that apply for distributors of alcoholic beverages who sell or use alcoholic beverages unless you sell or use **liquor for commercial purposes**.

### **Filing requirements**

For information on filing requirements, see:

- Tax Bulletin [Filing Requirements for Individuals Who Import Alcoholic Beverages for Personal Use \(TB-AB-275\)](#); and
- Tax Bulletin [Filing Requirements for Registered Distributors of Alcoholic Beverages \(TB-AB-276\)](#).

### **Surety bond or other type of security**

We may require you to file a surety bond or other acceptable security to secure payment of any amount due under the Alcoholic Beverages Tax Law. We can impose this requirement any time we deem it necessary to ensure the timely collection of tax.

### **Canceling your registration as a distributor**

We can cancel your registration:

- if you don't file a required bond or security; or
- if your New York State Liquor license is canceled for violating the Alcoholic Beverage Control Law.

### **Penalties**

If you don't follow the alcoholic beverages tax laws, you may be subject to civil or criminal penalties. See Tax Bulletins:

- [Penalty Information for Registered Distributors of Alcoholic Beverages \(TB-AB-695\)](#); and
- [Penalty Information for Individuals Who Are Not Registered Distributors of Alcoholic Beverages \(TB-AB-690\)](#).

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 420, 421, and 445

**Regulations:** Part 60

**Bulletins:**

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

[\*Penalty Information for Individuals Who Are Not Registered Distributors of Alcoholic Beverages \(TB-AB-690\)\*](#)

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

[\*Filing Requirements for Individuals Who Import Alcoholic Beverages for Personal Use \(TB-AB-275\)\*](#)

[\*Filing Requirements for Registered Distributors of Alcoholic Beverages \(TB-AB-276\)\*](#)

[\*Exempt Sales and Uses of Alcoholic Beverages \(TB-AB-245\)\*](#)

[\*How to Register for New York State Sales Tax \(TB-ST-360\)\*](#)