



Application for Annual Filing Status for Certain Beer and Wine Manufacturers

I elect to file my tax return (mark an X in one box):

Form MT-50, Beer Tax Return (and Similar Fermented Malt Beverages)

Form MT-40, Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits

on an annual basis rather than on a monthly basis.

I am eligible to do so because I meet the following requirements:

Form MT-50	Form MT-40
<ul style="list-style-type: none"> My activities in New York State, relating to alcoholic beverages, are limited to the production of beer for sale; and I am licensed with the State Liquor Authority (SLA) as a (mark an X in one box): <ul style="list-style-type: none"> Microbrewery <input type="checkbox"/> Restaurant brewer <input type="checkbox"/> 	I am licensed with the State Liquor Authority (SLA) as a (mark an X in one box): <ul style="list-style-type: none"> Farm winery <input type="checkbox"/> Special farm winery <input type="checkbox"/> Micro-winery <input type="checkbox"/> Direct shipper <input type="checkbox"/>

You must submit a copy of your SLA license with your completed application.

Tax registration number	Federal employer identification number (EIN)	SLA license number	
Legal name			
Trade name			
Address of principal place of business	City	State	ZIP code
Mailing address if different	City	State	ZIP code
County		Telephone number	

Certification: I certify that this information is to the best of my knowledge and belief true, correct, and complete.

Name of applicant	Title
Signature	Date
E-mail address	

Mail your completed application and a copy of your SLA license to:

**NYS TAX DEPARTMENT
ABT RETURNS PROCESSING UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**

General information

An annual alcoholic beverages tax return may only be filed by a beer or wine distributor that has received written approval to file an annual return from the New York State Tax Department. Do not begin filing Form MT-50 or Form MT-40 on an annual basis until you have received written approval to do so.

The annual filing period covered by the return is the calendar year (January 1 through December 31). A distributor that meets the qualifications may elect to file annually. This election may be made by the distributor at any time during the calendar year. A new business that begins acting as a distributor during a calendar year qualifies to file an annual return for that calendar year if it otherwise meets the requirements for annual filing. Annual returns are due on January 20 of the following year.

You do not need to file this application form on a yearly basis. Once approved for annual filing, you may continue to file annual returns unless you no longer meet the requirements.

For complete details regarding what to do if you no longer meet the annual filing requirements and how to become reinstated as an annual filer, see the instructions for Form MT-50 or Form MT-40.

Who is eligible to elect to file annual beer tax returns?

A distributor must meet **both** of the following requirements to qualify for annual filing:

- The distributor must be licensed with the SLA as either a restaurant brewer under section 64-c of the Alcoholic Beverage Control (ABC) Law, or as a microbrewery under sections 51 and 56 of the ABC Law. To qualify for a license as a microbrewery, a distributor must produce less than 60,000 barrels (1,860,000 gallons) of beer annually.
- The distributor's activities in New York State relating to alcoholic beverages must be limited to the production of beer for sale. If the distributor conducts any other activities in New York State relating to alcoholic beverages, such as importing beer, the distributor does not qualify for annual filing.

Who is eligible to file annual wine tax returns?

A distributor must meet **one** of the following requirements to qualify for annual filing:

- The distributor must be licensed with the SLA as a farm winery pursuant to section 76-a of the ABC Law; as a special farm winery pursuant to section 76-d of the ABC Law; or as a micro-winery pursuant to section 76-f of the ABC Law; or
- The distributor must be an out-of-state winery registered as a distributor solely to ship its wine directly to consumers in New York State and licensed with the SLA as a direct shipper, pursuant to section 79-c of the ABC Law.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
Miscellaneous Tax Information Center: (518) 457-5735
For in-state callers without free long distance: 1 800 470-4353
To order forms and publications: (518) 457-5431
For in-state callers without free long distance: 1 800 462-8100



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at 1 800 634-2110. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.