



Application for Annual Filing Status for Certain Liquor, Beer, and Wine Manufacturers

I elect to file my alcoholic beverages tax return on an annual basis rather than a monthly basis.

I am eligible to do so because I meet the following requirements (*see instructions*):

I am licensed with the State Liquor Authority (SLA) as a (*mark an X in the applicable box*):

- direct wine shipper, and am not required to file monthly for any other type of alcoholic beverage,
- liquor, beer, or wine distributor that:
 - is **not** also licensed by the SLA as a wholesaler, **and**
 - does **not** have an annual production volume of any type of alcoholic beverage greater than the Alcoholic Beverage Control Law (ABCL) annual production volume thresholds for farm license holders.

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

| | | |
|-------------------------------------------------------------------------------------|--------------------------------------|---------------------|
| Tax registration number | Employer identification number (EIN) | SLA license number |
| Legal name of business | | |
| DBA (doing business as) or trade name (<i>if different from legal name above</i>) | | |
| Address of principal place of business (<i>number and street; not a PO box</i>) | | City State ZIP code |
| Mailing address (<i>if different from business address</i>) | | 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 | |
| Email address | | |

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

**NYS TAX DEPARTMENT
REGISTRATION AND BOND UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-2993**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

General information

An annual alcoholic beverages tax return may only be filed by a liquor, beer, or wine distributor that has received written approval to file an annual return from the New York State (NYS) Tax Department. Continue to file your alcoholic beverages tax return on a monthly basis until you receive written approval to file on an annual basis. All registered distributors can use our easy, convenient, and secure Web File to electronically file using their Business Online Services account. Those unable to use our Web File option can file Form MT-456, *Alcoholic Beverages Tax Return*.

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 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-456.

Who is eligible to elect to file annual alcoholic beverages tax returns?

A direct wine shipper that is not required to file monthly for any other type of alcoholic beverage may elect to file on an annual basis.

A liquor, beer, or wine distributor may elect to file on an annual basis if they:

- are **not** also licensed by the SLA as a wholesaler, **and**
- do **not** have an annual production volume of any type of alcoholic beverage greater than the Alcoholic Beverage Control Law (ABCL) annual production volume thresholds for farm license holders.

ABCL Annual Production Volume Thresholds

| Type of alcoholic beverage | Number of gallons |
|----------------------------|-------------------|
| Beer and cider | 2,325,000 |
| Wine and cider | 250,000 |
| Liquor | 75,000 |

Note: If a beer distributor conducts any other activities in NYS relating to alcoholic beverages, such as importing beer, the distributor does not qualify for annual filing.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Miscellaneous Tax Information Center: 518-457-5735

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service