



Instructions for Form TP-215

Application for Registration as a Distributor of Alcoholic Beverages

For more information on the registration and filing requirements for distributors of alcoholic beverages, visit our website at www.tax.ny.gov (search: *ABT*).

If you are a distributor of alcoholic beverages, you must register with the Tax Department.

Definitions

Alcoholic beverages include beer and similar fermented malt beverages, cider, wine, liquor, and all distilled or rectified spirits.

Note: For tax purposes, *mead* is wine and *braggot* is beer.

You are a *distributor* if you:

- import (or cause to be imported) any alcoholic beverages other than liquor into New York State for sale or use for any commercial purpose;
- import (or cause to be imported) liquor into New York State for sale or use in the state;
- purchase warehouse receipts for liquor, beer, cider, or wine stored in a bonded warehouse located in New York State, then remove the liquor, beer, cider, or wine from the warehouse;
- produce, distill, manufacture, brew, compound, mix, or ferment liquor, beer, cider, or wine in New York State for sale;
- are an out-of-state alcoholic beverage manufacturer and have obtained a direct shipper's license from the State Liquor Authority (SLA) to make direct shipments of liquor, cider, mead, braggot, or wine to eligible New York State consumers from your out-of-state locations.

You are also a *distributor* if you:

- import (or cause to be imported) liquor or wine containing more than 24% alcohol by volume (ABV) 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. **Note:** 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;
- are an out-of-state alcoholic beverage manufacturer that has obtained a direct shipper's license from the SLA and make direct shipments of wine, liquor, cider, mead, or braggot to eligible New York City consumers from your out-of-state locations.

Persons not registered as distributors are prohibited from importing liquors for sale or use in New York State. However, an individual 21 years of age or older may import up to 90 liters of liquors during a one-year period, for the individual's personal use and consumption, **without** being registered. Individuals will be liable for any alcoholic beverages tax (ABT) due on any imported liquors.

You may obtain an abbreviated registration, in the form of a special license without a bond (use Form TP-125, *Application for Temporary License to Import Liquors for Personal Use and Consumption*), if you are of legal age at the time of application and want to import for your personal use and consumption more than 90 liters of liquors (but not in excess of 360 liters of liquors) during a one-year period. You will be liable for any ABT due on any imported liquors.

You are a *direct shipper* if you are an out-of-state liquor, cider, mead, braggot, or wine manufacturer licensed by the SLA as a direct shipper and registered with the New York State Tax Department for sales tax (Certificate of Authority) and as a distributor of alcoholic beverages.

Monthly or annual tax return filing status

Generally, distributors of alcoholic beverages must file a monthly ABT return.

Cider distributors: You **must** file annually on a calendar-year basis. However, if you are required to file monthly for any other type of alcoholic beverage, you **must** report **all** products, including cider, on your ABT return and file on a monthly basis.

Direct shippers: If you are not required to file monthly for any type of alcoholic beverage, you may elect to file on an annual basis.

Distributors of alcoholic beverages: You may elect to file on an annual basis if you:

- are **not** 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 annual production volume thresholds for farm license holders.

Alcoholic Beverage Control Law 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 New York State relating to alcoholic beverages, such as importing beer, the distributor does not qualify for annual filing.

Example 1

ABC Beer and Cider is licensed by the SLA as a farm brewery and as a cider producer. Since it produced 2,000,000 gallons of beer and cider, and it does not hold any other SLA license, ABC Beer and Cider may elect to file annually on Form TP-215, by marking an X in the box Yes – I am eligible, and I elect to file my tax return on an annual basis rather than on a monthly basis.

Example 2

XYZ Wine and Cider is licensed by the SLA as a winery and as a cider producer. Since it produced 300,000 gallons of wine and cider, XYZ Wine and Cider must file its tax return monthly and report its activity for both wine and cider.

Most 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 use Form MT-456, *Alcoholic Beverages Tax Return*.

Section A: Business identification

Legal name: Enter the exact legal name of your business. The legal name of a corporation is the name that appears on the certificate of incorporation. The legal name of an unincorporated business is the name in which the business owns property or acquires debt. The legal name of a partnership is the partnership name. The legal name of a sole proprietor is the name of the individual owner of the business.

DBA or trade name: Enter the doing-business-as name (DBA), trade name, or assumed name if different from your legal name. For a corporation, this is the name that appears on the trade name certificate filed with the New York State Department of State. For an unincorporated business, this is the name filed with the county clerk's office under General Business Law § 130.

Address of principal place of business: Enter the actual street address where business is conducted. Do not enter a representative's address or a post office box number.

Mailing address: If the address where you want alcoholic beverages tax returns and information sent is different from your business address, enter the mailing address. A post office box or a representative's address is acceptable.

Section B: Other requirements

Do you have a State Liquor Authority (SLA) license?

The Tax Department will not approve this application unless you have a license issued by the SLA. To apply for a license, go to www.businessexpress.ny.gov.

Application pending: Mark an **X** in the box if you applied but have not received your license. You may begin the application process for your registration as a distributor of alcoholic beverages now. When you are approved by the SLA, they will notify the Tax Department.

Are you registered as a New York State sales tax vendor?

You must **register as a sales tax vendor** and obtain a *Certificate of Authority* even if you are not required to collect and remit sales tax. To apply for a *Certificate of Authority*, go to www.businessexpress.ny.gov.

Section C: List owners, officers, directors, partners, and other responsible individuals

Complete the information in Section C as follows:

Officers, directors, and shareholders: List all responsible individuals who own or control—directly or indirectly—more than 10% of the voting stock. If there are four or fewer shareholders, list only those shareholders owning 25% or more of the voting stock.

Businesses owned directly or indirectly by a corporation: Provide a list of the individuals whose ownership of the corporation equals more than 10% (25% or more if there are four or fewer shareholders).

Partners: Identify general partners with **GP** after their names and limited partners with **LP** after their names.

Sole proprietors: Enter the required information.

All employees responsible for the duties listed below: In the *Duties (a-g)* box, use the letters **a** through **g** to indicate which of the following items the employee is responsible for. If the

employee you list has final authority for more than one item, separate the letters with a comma.

Duties:

- signing checks on the business's bank account
- signing the business's tax returns
- paying creditors
- making the final decision on which bills the business pays
- conducting the business's general financial affairs
- filing returns or paying taxes imposed under Tax Law Article 18
- complying with any other requirement of the Tax Law

Enter the percentage of voting stock held by shareholders other than those listed. The total of the percentages listed must equal 100% of the stock ownership.

Pay open tax liabilities and file outstanding tax returns

Applicants, owners, officers, directors, partners, and responsible individuals may call our Miscellaneous Tax Information Center to determine if there are any open tax liabilities or outstanding tax returns. See *Need help?* for the telephone number.

Certification

This application must be signed by the owner, partner, corporate officer, or other person assuming responsibility for the validity of the information contained in the application. If you do not sign your application, we will return it. Keep a copy for your records.

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