



Department of Taxation and Finance

Important

The Alcoholic Beverages Tax information in this document is outdated and provided only for historical purposes.

For up-to-date information on the Alcoholic Beverages Tax return filing requirements and the election to file an annual return, see [Alcoholic beverages tax](#) and [Form MT-38, Application for Annual Filing Status for Certain Liquor, Beer and Wine Manufacturers](#).

This Technical Services Bureau Memorandum begins on page 2 below.



Annual Filing Option for Licensed Farm Distilleries

This TSB-M explains recent amendments to the Alcoholic Beverage Tax Regulations that allow distributors licensed as farm distilleries to file annual tax returns.

Distributors licensed by the New York State Liquor Authority (SLA) as farm distilleries may now elect to file their alcoholic beverage tax returns ([Form MT-40](#), *Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits*) annually rather than monthly. The annual return covers the calendar year and must be filed by January 20 of the following year.

If you are currently registered with the Tax Department because you are licensed by the SLA as a farm distillery and would like to file on an annual basis, you must file [Form MT-38](#), *Application for Annual Filing Status for Certain Liquor, Beer, and Wine Manufacturers*. You must continue to file monthly returns until the Tax Department notifies you that your request to file annually has been received and approved.

Example:

You are a licensed farm distillery that has applied to file annually. On February 15, 2015, the Tax Department notifies you that your application has been approved. You must file your last monthly Form MT-40 covering the month of February on or before March 20, 2015. You must file an abbreviated annual Form MT-40 covering the period March 1, 2015 through December 31, 2015, on or before January 20, 2016.

The annual filing option has been available for farm wineries and special farm wineries since 2009. See [TSB-M-09\(6\)M](#), *Annual Filing Option Available for Certain Wine Distributors*. You may file annually if you hold any of these licenses. However, you may not elect to file annually if you hold another SLA license for wine or liquor that would require you to file with the Tax Department on a monthly basis.

Example:

You are licensed by the SLA as a farm distillery. You are also licensed by the SLA as a winery pursuant to section 76 of the Alcoholic Beverage Control Law. Because a distributor licensed as a winery is not eligible for annual filing, you may not elect to file annually as a farm distillery to report sales and uses of wines and liquors.

NOTE: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.