

**Instructions for Form MT-60, Cider Tax Return, and
Form MT-61, Schedule C — Out-of-State Sales****General information****Who must file this return**

Any distributor, noncommercial importer, or other person that imports or causes to be imported into New York State, or produces or manufactures within the state, cider containing more than three and two-tenths percent (.032) alcohol, by volume, that is offered for sale or used for any commercial purpose must complete this return and pay the alcoholic beverages tax on cider sold or used within this state.

Complete Form MT-61, *Schedule C — Out-of-State Sales*, if you made tax-free sales to customers outside New York State. See the back page of these instructions and Form MT-61 for further information.

When to file Form MT-60

The return must cover your activities for the calendar year, and is due on or before January 20 of the next year. When January 20 falls on a Saturday, Sunday, or legal holiday in New York State, the due date is the next regular business day.

If you need to amend your return or are canceling your registration, you may elect to file the amended return or the final return during the year.

Completing your tax return

Legal name and address — Enter your legal name and complete address if they are not preprinted on the form. Make changes on the return to update any incorrect preprinted information.

Change of business information — You must report any changes in your business name, federal employer identification number, mailing address, physical address, telephone number, or owner/officer information on Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*. You can get these forms from our Web site, by fax, or by phone. See *Need help?* on the back page for the phone numbers and Web address. Notify the Tax Department as soon as a change occurs.

Note: Form DTF-95 must be filed **prior** to certain changes (for example, changes in the owner/officer/responsible person information). Failure to obtain prior approval for certain changes may result in the cancellation of your registration or license.

Calendar year — Enter the calendar year covered by this return.

Identifying information — In the appropriate boxes, enter your business telephone number, cider tax registration number, federal employer identification number or social security number, and State Liquor Authority (SLA) license number.

Nature of business — Mark an **X** in the appropriate box(es) to indicate whether the business is a manufacturer, importer, or both.

No business this year — Mark an **X** in the box if you did not import into New York State, cause to be imported into New York State, or manufacture cider containing more than three and two-tenths percent (.032) alcohol, by volume, during the year being reported on this return. Sign your return and mail it to the address indicated on the return (see *Payment and mailing addresses* on the back page).

Cancel registration — Mark an **X** in the box if you are filing a final return and requesting that your registration be canceled. Complete this return for your operations during the year and send

it to the address indicated on the return (see *Payment and mailing addresses* on the back page).

Amended return — Mark an **X** in the box if this return amends a previous return. Enter the calendar year covered by the amended return in the space provided.

The amended return should indicate the correct figures for that year, **not** the difference between the amount previously reported and the new figures. A full explanation of the changes must accompany the amended return.

Rate

The New York State alcoholic beverages tax rate on cider is three and seventy-nine hundredths cents (\$.0379) per gallon.

Computation of the alcoholic beverages tax

All amounts must be reported in whole gallons. See the *Conversion chart* for liters on the back page. Complete all required schedules. (See *Instructions for completing Schedules A, B, C, and D* on the back page.)

Line instructions

Line 3 — Enter the total number of gallons purchased tax-free on line 3a (from Schedule A). Enter the total number of gallons purchased tax-paid on line 3b (from Schedule B). Add the two amounts and enter the total on line 3.

Line 7 — Enter any gallonage deducted for loss and waste on the premises. This deduction must be fully explained on a separate sheet and is subject to approval.

Line 14 — Enter the total amount of any adjustments from prior returns. Show any subtractions with a minus (–) sign. Deduct any overpayment or add any underpayment from previous returns. Include amounts from any debit or credit memoranda sent to you by the Tax Department. Attach a complete explanation.

Note: If you filed an amended return to report changes to a prior return, you may **not** claim that adjustment on line 14. In addition, if you file a refund claim in lieu of a credit, you may **not** claim the overpayment as an adjustment on line 14.

Adjustments for credits (or refunds) must be claimed within two years from the time the erroneous payment was made or the claim for credit will be denied.

Line 15 — Penalty is imposed at the rate of 10% of the amount of tax due for the first month or fraction of a month that the tax remains unpaid, plus 1% (.01) for each subsequent month or fraction of a month that the tax remains unpaid, up to a maximum penalty of 30% (.30) of the tax due.

If a return is filed more than 60 days after its due date, the minimum penalty becomes the lesser of \$100 or 100% of the tax required to be paid.

Line 16 — Interest is computed at the rate set by the Commissioner of Taxation and Finance and is compounded daily. It is computed from the date the tax was due until the date the tax is paid. Interest is a charge for the use of money and may not be waived. If you need help in computing the interest, call the appropriate number listed under *Need help?* on the back page.

Line 17 — Add lines 13, 15, and 16. If the total adjustments from prior returns results in an underpayment of tax, **add** line 14. If the total adjustments from prior returns results in an overpayment of tax, **subtract** line 14.

Payment and mailing addresses

Make your check or money order payable to: **Commissioner of Taxation and Finance**. Include on your check or money order **Form MT-60**, your identification number, and the calendar year that you are reporting.

Attach your remittance to the return and mail to:

**NYS ALCOHOLIC BEVERAGES TAX — PROCESSING
PO BOX 22025
ALBANY NY 12201-2025**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: **NYS Tax Department, Miscellaneous Tax Insourcing Unit, W A Harriman Campus, Albany NY 12227.**

Conversion chart

You may use the following chart to convert liters to gallons when you calculate your excise tax liability.

3.785 liters = one gallon	0.757 liters = one-fifth gallon
1.8925 liters = one-half gallon	0.473 liters = one-eighth gallon
0.946 liters = one-fourth gallon	0.2365 liters = one-sixteenth gallon

Instructions for completing Schedules A, B, C, and D

Schedule A — Tax-free purchases (back of Form MT-60)

Report the individual tax-free purchases made by you during the calendar year in New York State. Include all cider on which the New York State alcoholic beverages tax was not paid that was returned to you for credit by your customers. Do not include any cider that you returned to your supplier for credit if the cider was originally purchased in New York State without paying the New York State alcoholic beverages tax. Bonded warehouse withdrawals must be listed separately by warehouse name, release number, and warehouse address.

Schedule B — Tax-paid purchases (back of Form MT-60)

Report the individual tax-paid purchases made by you during the calendar year in New York State. Include all cider on which the New York State alcoholic beverages tax was paid that was returned to you for credit by your customers. Do not include any cider on which the New York State alcoholic beverages tax was paid that you returned to your supplier for credit if the cider was originally purchased in New York State.

Schedule C — Out-of-State Sales (Form MT-61)

Report all tax-free sales of cider made to purchasers outside New York State. Use a separate schedule for each state and list the individual purchases separately. **File two copies** of each state's schedule.

To sell cider tax free to an out-of-state purchaser, possession of the cider must be transferred to the purchaser at a point outside New York State. (If an out-of-state purchaser or his or her agent takes possession of cider within New York State, a taxable sale has taken place. The alcoholic beverages tax is due on that sale and it is not refundable to you.)

Attach two copies of each completed Form MT-61 to Form MT-60, if applicable. Keep a third copy for your records.

Schedule D — Tax-free sales (back of Form MT-60)

Report all tax-free sales of cider inside New York State. Include any sales of cider on which New York State does not have the authority to impose tax. Include any sales to customers who have obtained written permission from the Tax Department to purchase cider free of New York State alcoholic beverages tax. Include any sales of cider shipped from a point outside New York State directly to the customer's premises in this state, providing the recipient is a registered distributor and therefore responsible for payment of the alcoholic beverages tax.

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 Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



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



Fax-on-demand forms: 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



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, please call 1 800 972-1233.