

Update to Publication 570 Information on the Alcoholic Beverages Tax

Please note the following changes on page 2 of Publication 570, *Information on the Alcoholic Beverages Tax*.

Tax rates — Effective September 1, 2003, the New York State alcoholic beverages tax rate on beer has decreased from 12½ cents per gallon to 11 cents per gallon. For complete information on the tax rate change for beer, refer to TSB-M-03(2)M, *Reduction of New York State Alcoholic Beverages Tax Rate on Beer*. A complete listing for beer and all current alcoholic beverages tax rates is available in Publication 571, *Alcoholic Beverages Tax Rates*.

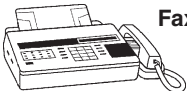
Exemptions — Effective January 1, 2000, the brewers' exemption has increased from 100,000 to 200,000 barrels (6,200,000 gallons) of beer in a calendar year. Any distributor who is also a brewer, and whose principal executive office is located in New York State, is eligible for this exemption. The exemption applies to the first 200,000 barrels of beer that is both brewed and sold or used in New York State in each calendar year. For additional information on the brewers' exemption increase, refer to TSB-M-00(3)M, *Changes in the Alcoholic Beverage Tax Law Regarding Beer*.

Recordkeeping — The alcoholic beverages tax regulations were amended to **require** an annual cider tax return (MT-60, *Cider Tax Return*). Effective January 1, 1997, the cider tax return must be filed on a calendar-year basis instead of monthly. The alcoholic beverages tax regulations were also amended to allow certain beer distributors to **elect** to file an annual beer tax return (MT-50, *Beer Tax Return and Similar Fermented Malt Beverages*). For the calendar year beginning January 1, 2001, eligible beer distributors may elect to file on a calendar-year basis instead of monthly. Both the cider and beer annual tax returns must cover your activities for the calendar year and are due on or before January 20th of the following year. For additional information on the annual beer tax return filing, refer to TSB-M-00(6)M, *Annual Filing Option Available for Certain Beer Distributors*.

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