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To: MISCELLANEOUSTAX-L@TAX.STATE.NY.US
Date: 06/18/2009 04:01 PM
Subject: Important Information for Distributors of Wine and Beer Related to the May 2009 Alcoholic Beverages Tax Returns (Form MT-40 and MT-50)

The Tax Department is in the process of informing distributors of wines and beer not to file the Form MT-40, Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits, or Form MT-50, Beer Tax Return, with a (3/06) revision date for May 2009, due June 22, 2009.

The department inadvertently sent the incorrect (3/06) version of these forms with the incorrect tax rates.

Effective May 1, 2009, the excise tax rate on wines was increased from \$0.1893 to \$0.30 per gallon and the excise tax rate on beer was increased from \$0.11 to \$0.14 per gallon.

The Tax Department is sending distributors of wines and beer the corrected (5/09) version of Forms MT-40 and MT-50. Forms MT-40 and MT-50 are also available on the Tax Department Web site (www.tax.state.ny.us). Amended returns

If a distributor of wines or beer already filed Form MT-40 or MT-50 with a revision date of (3/06), an amended return will be needed. See instructions below for the applicable tax return.

Form MT-40 filers should recompute the tax on lines 1-15. On line 16, enter the amount paid with the (3/06) version that was previously filed, and compute the additional balance due on line 17. Lines 18-20 (the New York City excise tax) should remain unchanged. Check the box for "amended return" at the top of the form and send it with your additional payment to the address shown on the return.

Form MT-50 filers should recompute the tax on lines 1-18 under the New York State column. On line 19, enter the amount paid with the (3/06) version that was previously filed, and compute the additional balance due on line 20. The New York City column should remain unchanged. Check the box for "amended return" at the top of the form and send it with your additional payment to the address shown on the return.

For additional information, call (518) 457-5735. In state callers without free long distance may call 1 800 470-4353.

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