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**STATE OF NEW YORK
EXECUTIVE DEPARTMENT
DIVISION OF ALCOHOLIC BEVERAGE CONTROL
STATE LIQUOR AUTHORITY**

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Memorandum

To: New York State Liquor Authority Licensees

From: Chairman Dennis Rosen

Subject: Alcoholic Beverage Wholesaler's Request for Information

Date: November 30, 2009

The New York State Department of Taxation and Finance has enacted legislation (Subpart G of Part V-1 of Chapter 57 of the Laws of 2009) that requires alcoholic beverage wholesalers ("Wholesalers"), licensed by the New York State Liquor Authority, to file an information return for sales of all alcoholic beverages that were made without collecting sales tax.

Every Wholesaler is required to provide the following information for "each vendor located in New York State to whom it has made a sale without collecting sales or use tax": Vendor name (legal entity name); Vendor DBA name (if different from legal entity name); New York State Liquor Authority License Number (SLA#); Telephone number; Address as it appears on its SLA license; Mailing address; Federal Identification Number (EIN), and New York State Sales Tax Certificate of Authority Number.

Wholesalers are also required to provide a statement to each vendor that is listed on their return that lists the total monthly sales of alcoholic beverages for that vendor. *"The information provided on the return, when necessary, will be used to determine the accuracy of income and sales tax returns that the vendors have filed with the Tax Department."*

Wholesalers may be contacting you to collect or confirm the information needed in order to comply with the filing requirements. Wholesalers will be subject to penalties for failing to comply with the new legislation

Licensees are encouraged to cooperate with the Wholesalers' requests and submit information timely.

Specific information about the legislation and reporting requirements can be found on the Tax Department website (<http://www.tax.state.ny.us/enforcement/audit/alcbev.htm>).