

## **Additional Guidance Relating to the New Requirement for the Filing of Information Returns for Alcoholic Beverage Wholesalers**

### **Introduction**

This memorandum provides additional guidance relating to the new requirement for the filing of information returns for alcoholic beverage wholesalers. It supplements previously issued TSB-M-09(10)S, *New Requirement for the Filing of Information Returns for Alcoholic Beverage Wholesalers*.

### **Extension of time to file the first information return**

If an alcoholic beverage wholesaler is unable to obtain or compile the required information by the due date of the first information return (September 21, 2009), the alcoholic beverage wholesaler may apply electronically for an automatic 90-day extension of time to file that return. The application for the extension must be made on or before September 21, 2009, to extend the due date to December 21, 2009. The application will be made available on the Tax Department's Web site during the week of September 1, 2009. For additional information on how to apply for the extension, go to the department's Web site at [www.nystax.gov](http://www.nystax.gov).

### **Waiver of penalties in certain cases**

In some cases, the alcoholic beverage wholesaler must obtain information for the return from the vendors (e.g., an alcoholic beverage retailer's New York State Liquor Authority License #). If it is subsequently determined that the information obtained from the vendor is incorrect, the department will waive the penalty for failure to provide information that is true and correct if the alcoholic beverage wholesaler did not know or have reason to know that the information was not true and correct.

### **Future updates and additional information**

Any future updates and additional information regarding these information returns will be available on the Tax Department's Web site at [www.nystax.gov](http://www.nystax.gov).

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.