



Records to be Kept by Owners and Distributors of Alcoholic Beverages

Introduction

If you're an owner, brand owner, or distributor of alcoholic beverages (beer, wine, and liquor), you must keep complete and accurate records of all purchases, sales, or other dispositions of alcoholic beverages.

Definitions

An *owner* is any person selling or offering alcoholic beverages for sale at retail.

A *brand owner* includes any person who is a manufacturer of any liquor or wine for which a brand or trade name label has been registered with and approved by the New York State Liquor Authority.

A *manufacturer* includes a distiller, importer, vintner, or rectifier.

Recordkeeping requirements

You must keep an accurate record of all purchases, sales, or other dispositions of alcoholic beverages. Records must also include the number of gallons of beer produced, manufactured, brewed, or fermented, and the number of gallons of wine and liters of liquor produced, distilled, manufactured, compounded, mixed, or fermented.

You must date and keep all of your records in good order for at least three years, and your records must be available for inspection at any time.

Distributors of alcoholic beverages and noncommercial importers must file tax returns. For a definition of a distributor of alcoholic beverages and noncommercial importer and filing requirements, see Tax Bulletins:

- [Do I have to Register as a Distributor of Alcoholic Beverages \(TB-AB-180\)](#),
- [Filing Requirements for Registered Distributors of Alcoholic Beverages \(TB-AB-276\)](#), and
- [Filing Requirements for Individuals Who Import Alcoholic Beverages for Personal Use \(TB-AB-275\)](#).

If you transport alcoholic beverages within New York, you must keep accurate records. For more information, see Tax Bulletin [Manifest Document Requirements for Transporters of Alcoholic Beverages \(TB-AB-555\)](#).

Consequences of inadequate records

If your records are inadequate, you may be subject to civil and criminal penalties. For more information, see Tax Bulletins:

- [Penalty Information for Registered Distributors of Alcoholic Beverages \(TB-AB-695\)](#),

- [Penalty Information for Individuals Who Are Not Registered Distributors of Alcoholic Beverages \(TB-AB-690\)](#), and
- [Publication 131](#), *Your Rights and Obligations Under the Tax Law*.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin.

References and other useful information

Tax Law: Sections 420, 426, 427, and 428

Regulations: Parts 61, 65, and 68

Publication:

[Publication 131](#), *Your Rights and Obligations Under the Tax Law*

Bulletins:

[Manifest Document Requirements for Transporters of Alcoholic Beverages \(TB-AB-555\)](#)

[Penalty Information for Registered Distributors of Alcoholic Beverages \(TB-AB-695\)](#)

[Penalty Information for Individuals Who Are Not Registered Distributors of Alcoholic Beverages \(TB-AB-690\)](#)

[Do I Have to Register as a Distributor of Alcoholic Beverages? \(TB-AB-180\)](#)

[Filing Requirements for Registered Distributors of Alcoholic Beverages \(TB-AB-276\)](#)

[Filing Requirements for Individuals Who Import Alcoholic Beverages for Personal Use \(TB-AB-275\)](#)