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**Change in Policy Regarding the Filing of Quarterly Informational Returns by Wholesale Dealers of Cigarettes**

In 2010, the Cigarette Tax Regulations were amended to require wholesale dealers of cigarettes, including a wholesale dealer who is also an agent, to file quarterly informational returns. Wholesale dealers of cigarettes were required to file these returns electronically, unless their records were in paper form. (See [N-12-2](#), *New Policy for Filing Wholesale Dealer of Cigarettes Informational Return*.)

Beginning with the quarter December 1, 2013, through February 28, 2014 (due March 20, 2014), wholesale dealers of cigarettes, including a wholesale dealer who is also an agent, will be required to either electronically upload their quarterly informational returns using their online services account, or continue to file using a secure communications channel, such as MOVEit™. (**Note:** The option to file using a secure communications channel will end on June 30, 2014.) Wholesale dealers of cigarettes who do not use a computer to prepare their returns may continue to file paper returns; Form CG-89, *Wholesale Dealer of Cigarettes Informational Return*.

To create or access an online services account, go to [Online Services](#) on the Tax Department Web site at [www.tax.ny.gov](http://www.tax.ny.gov). Instructions on how to upload the return can be found on the Cigarette and tobacco products tax [Web page](#).

In keeping with the policy announced in N-12-2, the department will not accept returns filed on CDs, DVDs or any other form of portable media.

**NOTE:** An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.