



Wines, Liquors, Alcohol, and Distilled or Rectified Spirits Schedule E — New York City Tax

Liquors, alcohol, distilled or rectified spirits and wine containing more than 24% alcohol by volume

Print or type		Period covered by this schedule	
		Month	Year
Legal name	Liquor tax registration number	Federal ID or social security number	

Please read instructions below before completing this schedule.

If you are a registered distributor engaged in the sale or commercial use of liquors containing more than 24% alcohol by volume in New York City, or in the sale of liquor containing more than 24% alcohol by volume to a purchaser whose licensed premises are in New York City, complete this schedule and attach it to Form MT-40, *Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits*.

If you are a noncommercial importer, do **not** complete this schedule. Instead, enter on Form MT-40, line 18, the number of liters of liquors containing more than 24% alcohol by volume that you brought or caused to be brought into New York City.

You must keep records to support all entries on this schedule.

		Liquors, alcohol, distilled or rectified spirits and wine containing more than 24% alcohol by volume (whole liters only)
1	Liters to be accounted for (whole liters only) (from Form MT-40, line 6, column A)	
2	Purchases on which the New York City alcoholic beverages tax was paid (whole liters only) (enter details on back)	
3	Sales outside New York City without New York City alcoholic beverages tax (whole liters only) (enter details on back)	
4	Sales or use within New York City without New York City alcoholic beverages tax (whole liters only) (enter details on back)	
5	Loss and waste (whole liters only) (from Form MT-40, line 7) (explain on separate sheet)	
6	Total deductions (add lines 2 through 5)	
7	Net liters taxable (subtract line 6 from line 1) - enter this amount on Form MT-40, line 18 (liters column) ...	
8	To your knowledge, were any sales for which a deduction is claimed on line 3 above resold in New York City?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Instructions

Amounts must be reported in whole liters.

All purchases or sales may be reported as a one-item total from each source.

Liquors include distilled or rectified spirits, alcohol, brandy, cordials (whether the base is wine or liquor), whiskey, rum, gin, and all other distilled beverages containing alcohol, including all dilutions and mixtures of one or more of the foregoing, and also any alcoholic liquors that would be wines if the alcoholic content were not more than 24% by volume.

Line 2 — Enter the total of all purchases of these alcoholic beverages that include New York City alcoholic beverages tax. **Details of purchases must be shown on the back of this schedule.**

Line 3 — Enter the total of all sales of these alcoholic beverages made outside of New York City. This includes out-of-state sales and New York State tax-paid and tax-free sales within New York State but outside New York City.

Details of sales must be shown on the back of this schedule. Do not include sales to purchasers whose licensed premises are in New York City.

Line 4 — Enter the total of all sales of these alcoholic beverages made in New York City on which New York City alcoholic beverages tax was not paid. **Details of sales must be shown on the back of this schedule.**

Line 5 — Enter loss and waste from Form MT-40, line 7. You must explain this deduction on a separate sheet and attach it. It is subject to approval by the Tax Department.

Attach this completed schedule to Form MT-40, Return of Tax on Wines, Liquors, Alcohol, and Distilled or Rectified Spirits. Attach additional sheets if necessary.

Line 7 — Subtract line 6 from line 1. Enter the result in the liters column on Form MT-40, line 18.

Schedule E – Details of Lines 2, 3 and 4

2 Purchases on which the New York City alcoholic beverages tax was paid

Names of suppliers	Registration numbers or federal ID numbers, and DBA (if applicable)	Addresses of suppliers	Liters purchased during month
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Total (enter here and on line 2 on front)			

3 Sales outside New York City without New York City alcoholic beverages tax

Names of customers	Registration numbers or federal ID numbers, and DBA (if applicable)	Addresses of customers (enter address of location to which the alcoholic beverages were shipped or delivered)	Liters sold during month
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Total (enter here and on line 3 on front)			

4 Sales or use within New York City without New York City alcoholic beverages tax

Names of customers	Registration numbers or federal ID numbers, and DBA (if applicable)	Addresses of customers (enter address of location to which the alcoholic beverages were shipped or delivered)	Liters sold during month
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Total (enter here and on line 4 on front)			