



# Schedule E

## New York City

### Beer and Similar Fermented Malt Beverages

If you are a registered distributor engaged in the sale or use of beer in New York City, or in the sale of beer to a purchaser whose licensed premises are in New York City, complete and attach this schedule to Form MT-50, Beer Tax Return (and Similar Fermented Malt Beverages).

Please read instructions below before completing this schedule. Print or type.

Legal name	Beer tax registration number	Federal ID or social security number
------------	------------------------------	--------------------------------------

Period covered by this return

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

- 1 Gallons to be accounted for (from Form MT-50, line 7) .....
- 2 Gallons purchased on which New York City alcoholic beverages tax was paid (enter details on back) .
- 3 Gallons sold outside New York City without New York City alcoholic beverages tax paid (enter details on back) .....
- 4 Gallons sold within New York City, by breweries only, to other registered distributors without New York City alcoholic beverages tax paid (enter details on back) .....
- 5 Exempt gallons brewed in the state and sold or used in New York City (from worksheet, see instructions) ....
- 6 Loss and waste (from Form MT-50, line 8) .....
- 7 Total deductions (add lines 2 through 6) .....
- 8 Net taxable gallons (subtract line 7 from line 1) — also enter on Form MT-50, line 16 (New York City column) ..

Whole gallons only	
1	
2	
3	
4	
5	
6	
7	
8	

9 To your knowledge, was any of the beer for which a deduction was claimed on line 3 resold in New York City? .....  Yes  No

## Instructions

Report amounts in **whole gallons**.

- Line 1** – Enter the amount from line 7 of Form MT-50, Beer Tax Return (and Similar Fermented Malt Beverages).
- Line 2** – Enter the total gallons purchased that include New York City alcoholic beverages tax. **You must show details** of purchases on the back of this form.
- Line 3** – Enter the total gallons sold outside of New York City. This includes out-of-state sales, as well as tax-paid and tax-free sales within New York State but outside New York City. **You must show details** of sales on the back of this form. **Do not include** sales to purchasers whose licensed premises are in New York City.
- Line 4** – Enter the total of all sales made in New York City, by breweries only, to other registered distributors on which New York City alcoholic beverages tax was not paid. **You must show details** of sales on the back of this form.
- Line 5** – A distributor whose principal executive office is located within New York State is exempt from the New York City tax on the first 200,000 barrels (6,200,000 gallons) of beer brewed in New York State and sold or used in New York City each calendar year. A barrel of beer equals 31 gallons for computation purposes.

Annual filers – Enter the total number of exempt gallons sold or used in New York City during the calendar year.

Monthly filers – Complete the following worksheet.

#### Monthly filers only

#### Worksheet for line 5 – Exempt gallons

- a. Total gallons exempt from the New York City tax allowable for the calendar year ..... 6,200,000
- b. Number of gallons previously claimed during the calendar year (do **not** include any adjustments shown on Form MT-50, line 19, if the amount pertains to prior years) .....
- c. Gallons claimed on line 4 of this return and on previous returns filed during this calendar year .....
- d. Total exemptions claimed (add lines b and c) .....
- e. Maximum allowable exemption for this month (subtract line d from line a) .....
- f. Exempt gallons of beer sold or used this month (amount claimed cannot exceed the number of gallons on line e above). Enter here and on line 5 .....

**Line 6** – Enter loss and waste from Form MT-50, line 8.

**Line 8** – Subtract line 7 from line 1. Enter the result in the New York City column of Form MT-50, line 16.

## Details of lines 2, 3, and 4, Schedule E

**2** Gallons purchased on which New York City alcoholic beverages tax was paid

Name of supplier	Registration number or federal ID number	Address	Gallons purchased during the period
<b>Total</b> (enter here and on line 2 on front)			

**3** Gallons sold outside New York City without New York City alcoholic beverages tax paid

Name of customer	Registration number or federal ID number	Address	Gallons purchased during the period
<b>Total</b> (enter here and on line 3 on front)			

**4** Gallons sold within New York City to other registered distributors without New York City alcoholic beverages tax paid

Name of customer	Registration number or federal ID number	Address	Gallons purchased during the period
<b>Total</b> (enter here and on line 4 on front)			

*Attach additional sheets if necessary.*