



Schedule E – Sale of Cigarettes to Indian Nations or Tribes or Reservation Cigarette Sellers

Transaction Desk Audit Bureau FACCTS/Cigarette Tax

This schedule must be attached to your Form CG-5, *Nonresident Agent Cigarette Tax Report*, or Form CG-6, *Resident Agent Cigarette Tax Report*

Name	Federal employer identification number (FEIN)	Filed with report for the calendar Month: _____ Year: _____
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List below each sale of cigarettes to an Indian nation or tribe or reservation cigarette seller.

Name and address of purchaser, and name of the reservation where purchaser is located	FEIN/social security number (include nation or tribe exempt organization number, if applicable)	List Indian tax exemption coupon number(s) or prior approval reporting confirmation number(s)	Name of manufacturer and brand of cigarettes	Enter number of cigarettes (sticks) in the appropriate column(s) per brand		
				20 packs	25 packs	Other* _____ packs

Totals						

* Indicate pack size.

Attach additional Schedule E *sheets if necessary.*

Instructions

General information

Except for sales to the Oneida Nation of New York, all packages of cigarettes sold to Indian nations or tribes or reservation cigarette sellers are required to have New York tax stamps affixed to them. However, these stamped packages of cigarettes will be exempt from the tax to the extent Indian tax exemption coupons are received or prior approval is granted by the Tax Department and the cigarettes are delivered or brought onto a qualified reservation. See TSB-M-10(6)M, *Amendments to the Tax Law Related to Sales of Cigarettes on Indian Reservations Beginning September 1, 2010*.

All packages of cigarettes sold to the Oneida Nation of New York must be reported on Part 2 of Form CG-5.2, *Schedule C – Sales and Transfers of Unstamped Cigarettes Within New York State*, or Part I(B) of Form CG-6.3, *Schedule D – Sales, Transfers, and Returns of Unstamped Cigarettes Within New York State*, whichever applies.

Who must file this schedule

You must file Form CG-5.4/6.4, *Schedule E*, if you are a New York State cigarette agent who has sold cigarettes to Indian nations or tribes or reservation cigarette sellers located on qualified Indian reservations within New York State.

A copy of Schedule E must be attached to Form CG-6, *Resident Agent Cigarette Tax Report*, or Form CG-5, *Nonresident Agent Cigarette Tax Report*, that you are required to file on or before the 15th day of the month following the month being reported.

Tax period and taxpayer identification

Enter your legal name and your federal employer identification number (FEIN).

Enter the month and year of the period covered by this schedule.

Name and address of purchaser

Enter the name and address of each purchaser and the name of the qualified Indian reservation within New York State to whom you sold cigarettes during the period covered by the report. For each purchaser listed, indicate their FEIN, social security number, or nation's or tribe's exempt organization number, if applicable. List the coupon number(s) of the Indian tax exemption coupon(s) received from the purchaser or the prior approval reporting confirmation number(s) for each sale. In addition, list the number of cigarettes (sticks) sold to each dealer or business for each pack size.

Note: The total number of cigarettes allowed per coupon cannot exceed 6,000 cigarettes.

Need help?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Miscellaneous Tax Information Center: (518) 457-5735

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.