



Important Notice

July 31, 2024

Notice Regarding Tax-Exempt Cigarette Annual Amounts for Indian Nations or Tribes

The Tax Department has determined the annual amount of stamped tax-exempt packs of cigarettes for each of the nations or tribes noted below for the 12-month period beginning September 1, 2024, and ending August 31, 2025.

We determine this amount by multiplying the United States average cigarette consumption per capita (as compiled for 2023) by the number of qualified Indians for each nation or tribe (based upon the American Community Survey five-year estimate of tribal population for 2018–2022). The annual amount is then prorated and rounded up to the nearest case of cigarettes for each of the four quarters beginning with the first day of September, December, March, and June.

To challenge the Tax Department’s determination, nation or tribal governments must submit documentation relating to the nation’s or tribe’s probable demand. This documentation may include verifiable records of previous sales to qualified Indians of a nation or tribe or other statistical data relating to the amount needed for that nation’s or tribe’s use. We will consider any documentation submitted in writing and mailed to:

NYS TAX DEPARTMENT
OFFICE OF TAX POLICY ANALYSIS
W A HARRIMAN CAMPUS
ALBANY NY 12227-0917

Any adjustments made to the affected periods will be the basis of population calculations for that nation or tribe in the future.

Tax-exempt cigarettes for quarters occurring September 1, 2024 through August 31, 2025

Table with 3 columns: Indian nation or tribe, Population, Allocated packs per quarter. Rows include Cayuga Nation, Oneida Nation of New York, Onondaga Nation, Poospatuck or Unkechaugue Nation, Seneca Nation of Indians, Shinnecock Indian Nation, Saint Regis Mohawk Tribe, Tonawanda Band of Seneca, and Tuscarora Nation.

1 As a result of the Settlement Agreement by the Oneida Nation, the State of New York, the County of Madison, and the County of Oneida, probable demand amounts do not apply to the Oneida Nation of New York.

Note: An N-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 Tax Department does not revise previously issued N-Notices.