



Important Notice

Important Notice Regarding Prepaid Sales Tax on Cigarettes

For the period September 1, 2001, through August 31, 2002, the amount of the prepaid sales tax on cigarettes is as follows:

- 7¢ on packages of 10 cigarettes
- 15¢ on packages of 20 cigarettes
- 19¢ on packages of 25 cigarettes

Retailers of cigarettes

A retailer must substantiate credits taken for prepaid tax paid on cigarettes sold to the final consumer. Retain for your records either a properly completed Form ST-133, *Certificate of Prepayment of Sales Tax on Cigarettes*, or a supplier's invoice that incorporates all the information on Form ST-133.

Sales tax prepayments were determined using the base retail sales prices: \$1.066 per 10-pack, \$2.132 per 20-pack, and \$0.533 for each additional one through five cigarettes above 20.

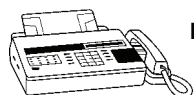
Note: The base retail price of cigarettes used to determine the prepaid sales tax due on a pack of cigarettes does not replace and does not have any impact on the **basic cost of cigarettes** or the **minimum wholesale or retail sales prices** set by the Cigarette Marketing Standards Act (Article 20-A of the Tax Law). The **minimum wholesale or retail sales prices** are affected only when there is a change in either the manufacturer's selling price or the cigarette excise tax (see Publication 508, *Minimum Price List for Cigarettes*, for additional information).

Need help?



Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information , call the New York State Business Tax Information Center:	1 800 972-1233
For general information:	1 800 225-5829
To order forms and publications:	1 800 462-8100
From areas outside the U.S. and outside Canada:	(518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: www.tax.state.ny.us



Hotline for the hearing and speech impaired: 1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), 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, please call 1 800 225-5829.



If you need to write, address your letter to:
NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227