



Important Notice

June 2012

Notice Regarding Indian Tax-Exempt Cigarette Annual Amounts

The Tax Department has determined the annual amount of stamped tax-exempt packs of cigarettes for each of the Indian nations or tribes for the next 12-month period beginning September 1, 2012, and ending August 31, 2013. The annual amount is based on the probable demand for tax-exempt cigarettes, determined by reference to, among other data, the United States average cigarette consumption per capita, as compiled for 2011, multiplied by the number of qualified Indians for each of the Indian nations or tribes. The annual amount is then prorated to each of the four quarters beginning with the first day of September, December, March, and June, and rounded up to the nearest case of cigarettes. (For more details, see 20 NYCRR, section 74.6.)

The recognized governing body of an Indian nation or tribe may submit evidence relating to probable demand (for example, a verifiable record of previous sales to qualified Indians or other statistical evidence) and/or relating to the amount needed for the nation’s or tribe’s official use. Any evidence that is submitted by **July 31, 2012**, will be considered and any adjustments will be made prior to the 12-month period beginning September 1, 2012. All evidence must be submitted in writing and mailed to:

NYS Tax Department
Office of Tax Policy Analysis
W A Harriman Campus
Albany NY 12227

Indian tax-exempt cigarettes for quarters occurring September 1, 2012 – August 31, 2013

Indian nation or tribe	NYS population (2000 census)	Quarterly cigarette amount (packs)
Cayuga	947	14,400
Oneida	1,473	22,200
Onondaga	2,866	43,200
Poospatuck (Unkechauge)	376	5,700
Seneca (Allegany, Cattaraugus, Oil Springs)	7,967	120,000
Shinnecock	1,915	29,100
St. Regis Mohawk	13,784	207,900
Tonawanda Band of Senecas	256	3,900
Tuscarora	1,025	15,600

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.