



**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, 2011, and ending August 31, 2012. Probable demand for tax-exempt cigarettes was determined by reference to, among other data, the United States average cigarette consumption per capita, as compiled for 2010, 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. (For more details, see 20 NYCRR, section 74.6.)

The Tax Department will consider any evidence submitted by the recognized governing body of an Indian nation or tribe 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 to the Tax Department by **July 31, 2011**, will be considered and any adjustments will be made prior to the 12-month period beginning September 1, 2011. 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, 2011 - August 31, 2012**

<b>Indian nation or tribe</b>	<b>NYS population (2000 census)</b>	<b>Quarterly cigarette amount (packs)</b>
Cayuga	947	15,000
Oneida	1,473	23,100
Onondaga	2,866	45,000
Poospatuck (Unkechauge)	376	6,000
Seneca (Allegany, Cattaraugus, Oil Springs)	7,967	124,500
Shinnecock	1,915	30,000
St. Regis Mohawk	13,784	215,100
Tonawanda Band of Senecas	256	4,200
Tuscarora	1,025	16,200

NOTE: An Important 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 Department does not revise previously issued N-Notices.