



## Important Notice

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### Important Notice Regarding Prepaid Sales Tax on Cigarettes

For the period September 1, 1999 through August 31, 2000, 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, *Cigarette Dealer's Minimum Price List #18* for additional information).