



Important Notice

July 20, 2022

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 Indian nations or tribes for the 12-month period beginning September 1, 2022, and ending August 31, 2023. The annual amount is determined by multiplying the United States average cigarette consumption per capita (as compiled for 2021) by the number of qualified Indians for each of the Indian nations or tribes (based upon the American Community Survey five-year estimate of tribal population for 2016-2020). 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.

Indian nations or tribal governments may challenge the Tax Department’s determination of probable demand allocation by submitting documentation relating to that nation’s or tribe’s probable demand. This documentation may include verifiable records of previous sales to qualified Indians or other statistical data relating to the amount needed for that nation’s or tribe’s official use. Any documentation submitted will be considered, and any adjustments made for the affected periods will serve as the basis for future population calculations for that Indian nation or tribe. All documentation must be submitted in writing and mailed to:

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

Tax-exempt cigarettes for quarters occurring September 1, 2022 - August 31, 2023

Table with 3 columns: Indian nation or tribe, Population, Allocated packs/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 department does not revise previously issued N-Notices.