



Important Notice

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).