

NOTICE REGARDING FUEL PURCHASED ON NYS INDIAN RESERVATIONS

Attached is a list of retail fuel stations known to NYS Department of Taxation and Finance to be located on Indian Reservation land in New York State (or located on the Oneida land which is not recognized as reservation land) which are owned by either tribes or individual tribal members. These retail stores are not paying NYS fuels or sales tax and, accordingly, any fuel purchased at one of these retail outlets is not NYS "tax-paid" fuel for the purpose of taking NYS fuels tax credits on an IFTA return.

This list may not be all inclusive. If you are uncertain whether or not taxes are included in the fuel prices of a particular service station, please compare the price per gallon sold to other stations known to be off of the reservations.

Please pass this information on to your IFTA audit staff as reference material, in case they encounter some of these "untaxed" fuel purchase receipts from tribal retailers while conducting their audits. If you or your audit staff has any questions regarding this communication, please contact Brian Galarneau at 518 485-7247.

Thank you,

James Breen

IFTA Commissioner (NY)

Reservation Retailers

Updated 3/20/08

Name	Street Address	City, State, Zip
49 Express	411 Bloomingdale Rd.	Akron, NY 14001
The Rez	Meadville Rd.	Akron, NY 14001
T.P. Deli	837 Bloomingdale Rd.	Akron, NY 14001
Docs Smoke & Gas Shop	672 Bloomingdale Rd	Basom, NY 10413
TP Deli & Fuel Outlet		Basom, NY 14013
The Totem Pole Smoke & Gas Shop		Basom, NY 14013
AK Gas	RR 1, Box 131 AB	Bombay, NY
Lakeside	Rte. 89	Canoga, NY
Indian Country Today Four Directions Media, Inc.	3059 Seneca Turnpike	Canastota, NY 13032
Marion Manor Marina	RR 4 Box 230	Canastota, NY 13032
Peterboro Street Savon	Peterboro Street	Canastota, NY 13032
Savon Canastota	Corner of Rte. 13 & 31	Canastota, NY 13032
M & M Allegany Junction	I-86 Exit 23	Carrollton, NY 14753
Papa Joe's	Rte 219	Carrollton, NY 14753
The Bell Jar Ken's Turtlecreek Trading Post	Exit 23, I-86 Rte 417 / 219 Junction Rfd., Box 1	Carrollton, NY 14753
Cuba Lake Gas & Smoke	5133 West Shore Rd	Cuba, NY 14727
Oil Springs Corner	South Shore Rd.	Cuba Lake, NY 14272
Seneca Mini Mart	5402 West Shore Rd.	Cuba Lake, NY 14272
Seneca One Stop		Cuba, NY
Ron's Smoke Shop	Rte. 417	E. Salamanca, NY
Ahnawante Corner Store	Racquette Pt. Rd.	Hogansburg, NY
AK Gas & Tobacco	Rte. 37	Hogansburg, NY
Akwesasne Fuel	Rte. 37 & Beaver Meadow Rd.	Hogansburg, NY
Akwesasne Fuel Station & Border Edge Restaurant	Rte 37	Hogansburg, NY
Akwesasne Tobacco Shop	Rte.37	Hogansburg, NY
Bear's Den Trading & Truck Stop	Rte. 37	Hogansburg, NY
Bear's Den Eastern Door	Rte. 37	Hogansburg, NY

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Name	Street Address	City, State, Zip
Bear's Den Western Door	Rte. 37	Hogansburg, NY
Big Boys Gas	Raquette Pt. Rd.	Hogansburg, NY 13655
Borderline Discount Tobacco & Convenience Store	Rte. 37, Eastern Door	Hogansburg, NY
Buddy's Truck Stop	Rte. 37	Hogansburg, NY
Burn's Truck Stop #9	Rte. 37	Hogansburg, NY
C & R Café & Smoke Shop	Rte. 37, White Rd.	Hogansburg, NY
Chiefs Gas Station	Rte. 37	Hogansburg, NY 13655
Eastern Door Convenience	Rte. 37	Hogansburg, NY
Jock's Gas Station	Rte. 37 & Raquette Rd.	Hogansburg, NY
Kanienkehka Fuels	Rte. 37	Hogansburg, NY
K & T Enterprises	Rte. 37, Raquette Pt. Rd.	Hogansburg, NY
KDK Smokeshop	Rooseveltown Rd.	Hogansburg, NY
KT King Enterprises	Raquette Pt. Rd.	Hogansburg, NY
Log Cabin-Akwesanse Gas	Rte. 37	Hogansburg, NY 13655
Mini – Pines Plaza	Rte. 37	Hogansburg, NY
Mohawk Junction Gas & Cigarettes (a/k/a Lynn Thompson's)	Rte. 37, Raquette Pt. Rd.	Hogansburg, NY
Mohawk Junction Gas	Rte. 37	Hogansburg, NY
Oionkwaonwe Enterprises (likely same as Buddy's Truck Stop)	Rte. 37, Box 252	Hogansburg, NY
Okwarine	Rte. 37	Hogansburg, NY
Olokwaonwe Gas Station	Rte. 37	Hogansburg, NY
Ransom Marina	Raquette Pt. Rd.	Hogansburg, NY
Raquette Pt. Marina (a/k/a White's Marina)	Raquette Pt. Rd.	Hogansburg, NY
Speedway Convenience	Rte. 37 & Rte. 95	Hogansburg, NY
Stan's Gas	St. Regis Rd.	Hogansburg, NY
Thompson's Marina	Raquette Pt. Rd.	Hogansburg, NY
Twin Leaf Gas	Rte. 37	Hogansburg, NY
White Pines Plaza	Rte. 37	Hogansburg, NY
Wolf Clan Truck Stop	Rte. 37	Hogansburg, NY
Wolf Clan Trucking	Rte. 37 / Raquette Pt. Rd.	Hogansburg, NY

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Name	Street Address	City, State, Zip
Crossroads	Rte. 438	Irving, NY 14081
Drive Thru Smoke & Gas Pulltabs	Rte. 20	Irving, NY 14081
Eagles Nest	Rte. 20	Irving, NY 14081
Hérons Landing	11156 Southwestern Blvd	Irving, NY 14081
Iroquois Smoke Shop	Rte. 438	Irving, NY 14081
Jr's Smoke Shop	Rte. 5	Irving, NY 14081
P & R	Rte. 439	Irving, NY 14081
Native Pride	I 90 Exit 58, Rt 20	Irving, NY 14081
Seneca Hawk	Rte. 5 & 20	Irving, NY 14081
Seneca One Stop	Rte 5	Irving, NY 14081
Signals	Rt 20	Irving, NY 14081
Wolf's Run	Rte. 438	Irving, NY 14081
Hoag's	Rte. 417	Killbuck, NY 14748
Hoags Laundromat & Smoke Shop	Rte. 219	Kill Buck, NY 14748
NAFCO II	Rte 417	Kill Buck, NY 14748
Two Clans Smoke Shop	Versailles Plank Rd.	Lawtons, NY 14091
Hank's Smoke Shop	Garlow Rd.	Lewiston, NY 14092
Jay's Place	Walmore Rd.	Lewiston, NY 14092
Mike's Trading Post	Printup St.	Lewiston, NY 14092
Randy's Smoke Shop	1325 Upper Mountain Rd.	Lewiston, NY 14092
Smokin Joe's	2293 Saunders Settlement Rd.	Lewiston, NY 14092
Smokin Joe's IV	Upper Mountain Rd.	Lewiston, NY 14092
Smokin Joe's Indian Hill	Indian Hill Rd.	Lewiston, NY 14092
Main Street Savon	Corner of Rte. 5 & Main Street	Oneida, NY
Oneida Mart Savon	645 Lenox Ave. (Upper)	Oneida, NY
Oneida Petroleum Services	Rte. 46 West Rd.	Oneida, NY
Plaza Mart Savon	219 Genesse Street	Oneida, NY
Savon	1 Lenox Ave.	Oneida, NY
Savon Gas	Rte. 365 at Patrick Rd.	Oneida, NY
Savon Smokeshop	1 Territory Rd.	Oneida, NY
Coldsprings Smoke Shop	Onoville Rd.	Onoville, NY
OJ's Smoke Shop	Onoville Rd	Onoville, NY

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Name	Street Address	City, State, Zip
Ahnawate Corner Store	Raquette Pt. Rd.	Rooseveltown, NY
Wolf Clan Trucking	Raquette Pt. Rd., Box 169	Rooseveltown, NY
Antones, Antones I, Antones Service Station	101 Central Avenue	Salamanca, NY 14779
Antones II	Broad St.	Salamanca, NY
Can Am II	Rte. 219	Salamanca, NY 14779
Highbanks Campground	Red House Rd., Exit 17	Salamanca, NY 14779
NAFCO	Broad St.	Salamanca, NY
Red Eyes Mobil	Center & Broad Sts.	Salamanca, NY 14779
Seneca Hawk II	Broad St. & Center St.	Salamanca, NY 14779
Seneca Hawk Petro	Broad St. & Center St.	Salamanca, NY 14779
Seneca One Stop	Exit 20, Rte. 17	Salamanca, NY 14779
Savon Cigs & Tee's	245 W. Seneca Avenue	Sherrill, NY
Sherrill Savon	Sherrill Rd. (Corner of Rt 5 & Sherrill)	Sherrill, NY
M & M's Steamburg	Rte 394	Steamburg, NY
Lakeside	Rte. 90	Union Springs, NY
M & M's Vandahlia	Rte 417	Vandalia, NY
Patrick Road Savon	5233 Patrick Road	Verona, NY
Savon Diesel	Corner of Rte. 365 & 31	Verona, NY
Savon Gas	Corner of Rte. 365 & 31	Verona, NY
Standing Stone Gaming	5218 Patrick Road	Verona, NY 13478
Oneida Lake Savon	Rt. 13	Verona Beach, NY 13162
Savon / Beach Mart	Rt. 13	Verona Beach, NY
Snug Harbour Marina	RR 13	Verona Beach, NY 13162