

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 9/22/05

Name	Street Address	City, State, Zip	Location Information Received
49 Express	411 Bloomingdale Rd.	Akron, NY 14001	6/13/96 Listing
The Rez	Meadville Rd.	Akron, NY 14001	6/13/96 Listing
T.P. Deli	837 Bloomingdale Rd.	Akron, NY 14001	6/13/96 Listing
Docs Smoke & Gas Shop	672 Bloomingdale Rd	Basom, NY 10413	Cigarette Listing
TP Deli & Fuel Outlet		Basom, NY 14013	Cigarette Listing
The Totem Pole Smoke & Gas Shop		Basom, NY 14013	Cigarette Listing
AK Gas	RR 1, Box 131 AB	Bombay, NY	Cigarette Listing
Adams Construction	Marina Snye Rd.	Canada	6/13/96 Listing
Lakeside	Rt. 89	Canoga, NY	Willy
Peterboro Street Savon	Peterboro Street	Canastota, NY 13032	OTPA Listing & Willy
Savon Canastota	Corner of Rt. 13 & 31	Canastota, NY 13032	OTPA Listing & Willy
M & M's		Carrollton	Carmen
Papa Joe's		Carrollton	Carmen
Cuba Lake Gas & Smoke	5133 West Shore Rd	Cuba, NY 14727	Cigarette Listing
Oil Springs Corner	South Shore Rd.	Cuba Lake, NY 14272	6/13/96 Listing
Seneca Mini Mart	5402 West Shore Rd.	Cuba Lake, NY 14272	6/13/96 Listing
Seneca One Stop		Cuba, NY	Carmen
Ron's Smoke Shop	Rt. 417	E. Salamanca, NY	6/13/96 Listing
Ahnawante Corner Store	Racquette Pt. Rd.	Hogansburg, NY	Willy
AK Gas & Tobacco	Rt. 37	Hogansburg, NY	6/13/96 Listing & Willy
Akwasne Fuel	Rt. 37 & Beaver Meadow Rd.	Hogansburg, NY	Willy
Akwasne Fuel Station & Border Edge Restaurant	Rt 37	Hogansburg, NY	6/13/96 Listing
Akwasne Tobacco Shop	Rt.37	Hogansburg, NY	Willy
Bear's Den Trading & Truck Stop	Rt. 37	Hogansburg, NY	6/13/96 Listing & Willy
Bear's Den Eastern Door	Rt. 37	Hogansburg, NY	6/13/96 Listing & Willy
Bear's Den Western Door	Rt. 37	Hogansburg, NY	6/13/96 Listing & Willy
Big Boys Gas	Raquette Pt. Rd.	Hogansburg, NY 13655	Cigarette Listing
Borderline Discount Tobacco & Convenience Store	Rt. 37, Eastern Door	Hogansburg, NY	6/13/96 Listing & Willy

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Name	Street Address	City, State, Zip	Location Information Received
Buddy's Truck Stop	Rt. 37	Hogansburg, NY	6/13/96 Listing
Burn's Truck Stop #9	Rt. 37	Hogansburg, NY	6/13/96 Listing & Cigarette Listing & Willy
C & R Café & Smoke Shop	Rt. 37, White Rd.	Hogansburg, NY	6/13/96 Listing
Chiefs Gas Station	Rt. 37	Hogansburg, NY 13655	Cigarette Listing
Eastern Door Convenience	Rt. 37	Hogansburg, NY	6/13/96 Listing
Jock's Gas Station	Rt. 37 & Raquette Rd.	Hogansburg, NY	6/13/96 Listing
Kanienkehka Fuels	Rt. 37	Hogansburg, NY	6/13/96 Listing & Cigarette Listing & Willy
K & T Enterprises	Rt. 37, Raquette Pt. Rd.	Hogansburg, NY	6/13/96 Listing
KDK Smokeshop	Rooseveltown Rd.	Hogansburg, NY	Willy
KT King Enterprises	Raquette Pt. Rd.	Hogansburg, NY	6/13/96 Listing
Log Cabin-Akwesanse Gas	Rt. 37	Hogansburg, NY 13655	Cigarette Listing
Mini – Pines Plaza	Rt. 37	Hogansburg, NY	Willy
Mohawk Junction Gas & Cigarettes (a/k/a) Lynn Thompson's)	Rt. 37, Raquette Pt. Rd.	Hogansburg, NY	6/13/96 Listing
Mohawk Junction Gas	Rt. 37	Hogansburg, NY	6/13/96 Listing & Willy
Oionkwaonwe Enterprises (likely same as Buddy's Truck Stop)	Rt. 37, Box 252	Hogansburg, NY	6/13/96 Listing & Willy
Okwarine	Rt. 37	Hogansburg, NY	6/13/96 Listing & Willy
Olokwaonwe Gas Station	Rt. 37	Hogansburg, NY	6/13/96 Listing
Ransom Marina	Raquette Pt. Rd.	Hogansburg, NY	6/13/96 Listing & Willy
Raquette Pt. Marina (a/k/a White's Marina)	Raquette Pt. Rd.	Hogansburg, NY	6/13/96 Listing & Willy
Speedway Convenience	Rt. 37 & Rt. 95	Hogansburg, NY	Willy
Stan's Gas	St. Regis Rd.	Hogansburg, NY	6/13/96 Listing
Thompson's Marina	Raquette Pt. Rd.	Hogansburg, NY	6/13/96 Listing & Willy
Twin Leaf Gas	Rt. 37	Hogansburg, NY	6/13/96 Listing & Willy
White Pines Plaza	Rt. 37	Hogansburg, NY	6/13/96 Listing
Wolf Clan Truck Stop	Rt. 37	Hogansburg, NY	Willy
Wolf Clan Trucking	Rt. 37 / Raquette Pt. Rd.	Hogansburg, NY	6/13/96 Listing & Willy
Crossroads	Rt. 438	Irving, NY 14081	6/13/96 Listing
Drive Thru Smoke & Gas	Rt. 20	Irving, NY 14081	6/13/96 Listing

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Pulltabs			
Eagles Nest	Rt. 20	Irving, NY 14081	6/13/96 Listing
Iroquois Smoke Shop	Rt. 438	Irving, NY 14081	6/13/96 Listing
Jr's Smoke Shop	Rt. 5	Irving, NY 14081	6/13/96 Listing
P & R	Rt. 439	Irving, NY 14081	6/13/96 Listing
Seneca Hawk	Rt. 5 & 20	Irving, NY 14081	6/13/96 Listing
Seneca One Stop	Rt 5	Irving, NY 14081	6/13/96 Listing
Wolf's Run	Rt. 438	Irving, NY 14081	6/13/96 Listing
Hoags		Killbuck, NY 14748	Carmen
Hoags Gas	Rt. 417	Killbuck, NY 14748	Cigarette Listing
Hoags Laundromat & Smoke Shop	Rt. 219	Kill Buck, NY 14748	6/13/96 Listing
NAFCO II		Kill Buck, NY	Carmen
Two Clans Smoke Shop	Versailles Plank Rd.	Lawtons, NY 14091	6/13/96 Listing
Hank's Smoke Shop	Garlow Rd.	Lewiston, NY 14092	6/13/96 Listing
Jay's Place	Walmore Rd.	Lewiston, NY 14092	6/13/96 Listing
Mike's Trading Post	Printup St.	Lewiston, NY 14092	6/13/96 Listing
Randy's Smoke Shop	1325 Upper Mountain Rd.	Lewiston, NY 14092	6/13/96 Listing
Smokin Joe's	2293 Saunders Settlement Rd.	Lewiston, NY 14092	6/13/96 Listing
Smokin Joe's IV	Upper Mountain Rd.	Lewiston, NY 14092	6/13/96 Listing
Smokin Joe's Indian Hill	Indian Hill Rd.	Lewiston, NY 14092	6/13/96 Listing
The Bell Jar Ken's Turtlecreek Trading Post	Exit 23, Rt.'s 219 & 417 Rfd., Box 1	Limestone, NY 14753	6/13/96 Listing
Main Street Savon	Corner of Rt. 5 & Main Street	Oneida, NY	OTPA Listing & Willy
Oneida Mart Savon	645 Lenox Ave. (Upper)	Oneida, NY	OTPA Listing & Willy
Oneida Petroleum Services	Rt. 46 West Rd.	Oneida, NY	6/13/96 Listing
Plaza Mart Savon	219 Genesse Street	Oneida, NY	OTPA Listing & Willy
Savon	1 Lenox Ave.	Oneida, NY	OTPA Listing & Willy
Savon Gas	Rt. 365 at Patrick Rd.	Oneida, NY	6/13/96 Listing
Savon Smokeshop	1 Territory Rd.	Oneida, NY	OTPA Listing & Willy
Coldsprings Smoke Shop	Onoville Rd.	Onoville, NY	6/13/96 Listing
OJ's Smoke Shop	Onoville Rd	Onoville, NY	6/13/96 Listing
Ahnawate Corner Store	Raquette Pt. Rd.	Rooseveltown, NY	6/13/96 Listing
Wolf Clan Trucking	Raquette Pt. Rd., Box 169	Rooseveltown, NY	6/13/96 Listing

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Name	Street Address	City, State, Zip	Location Information Received
Antones	101 Central Avenue	Salamanca, NY 14779	Cigarette Listing
Antones I		Salamanca, NY	Carmen
Antones II		Salamanca, NY	Carmen
Antones Service Station	Central Avenue	Salamanca, NY 14779	6/13/96 Listing
Can Am II	Rt. 219	Salamanca, NY 14779	6/13/96 Listing
Chiefs Pit Stop Quaker State	East State & Lincoln St.	Salamanca, NY 14779	6/13/96 Listing
Highbanks Campground	Red House Rd., Exit 17	Salamanca, NY 14779	6/13/96 Listing
NAFCO		Salamanca, NY	Carmen
Red Eyes Mobil	Center & Broad Sts.	Salamanca, NY 14779	6/13/96 Listing
Seneca Hawk II		Salamanca	Carmen
Seneca Hawk Petro	Broad St. & Center St.	Salamanca, NY 14779	6/13/96 Listing & Cigarette Listing
Seneca Junction	Rt.'s 17 & 219	Salamanca, NY 14779	6/13/96 Listing
Seneca One Stop	Exit 20, Rt. 17	Salamanca, NY 14779	6/13/96 Listing
Savon Cigs & Tee's	245 W. Seneca Avenue	Sherrill, NY	OTPA Listing
Sherrill Savon	Sherrill Rd.(Corner of Rt 5 & Sherrill)	Sherrill, NY	OTPA Listing & Willy
M & M's		Steamburg	Carmen
Lakeside	Rt. 90	Union Springs, NY	Willy
M & M's		Vandalia	Carmen
Patrick Road Savon	5233 Patrick Road	Verona, NY	OTPA Listing & Willy
Savon Diesel	Corner of Rt. 365 & 31	Verona, NY	OTPA Listing & Willy
Savon Gas	Corner of Rt.. 365 & 31	Verona, NY	OTPA Listing & Willy
Oneida Lake Savon	Rt. 13	Verona Beach, NY 13162	OTPA Listing
Savon / Beach Mart	Rt. 13	Verona Beach, NY	Willy