



## Department of Taxation and Finance

### AUDIT DIVISION

#### **NOTICE REGARDING FUEL PURCHASED ON NYS INDIAN RESERVATIONS**

Attached is a list of retail fuel stations known to New York State Department of Taxation and Finance to be located on Indian Reservation land in New York State 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 me at 518 937-9472.

Thank you,  
Jacqueline Trembley  
Assistant IFTA Commissioner (NY)

Updated 2/15/17

Name	Street Address	City, State
49 Express	411 Bloomingdale Rd	Akron, NY
The Rez	Meadville Rd	Akron, NY
Western Door	379 Martin Rd	Akron, NY
T P Deli & Fuel Outlet	837 Bloomingdale Rd	Basom, NY
The Totem Pole Smoke & Gas Shop	1025 Ledge Rd	Basom, NY
AK Gas	RR 1	Bombay, NY
Marion Manor Marina	RR 4, Box 230	Canastota, NY
Peterboro Street Savon	Peterboro St	Canastota, NY
Savon Canastota	Corner of Rt 13 & 31	Canastota, NY
M & M Allegany Junction	I-86, Exit 23	Carrollton, NY
Papa's Place II	Route 219	Carrollton, NY
Chittenango Savon	603 Genesee St	Chittenango, NY
Cuba Lake Gas & Smoke	5133 West Shore Rd	Cuba Lake, NY
Seneca Mini Mart	5402 West Shore Rd	Cuba Lake, NY
Ron's Smoke Shop	Route 417	E Salamanca, NY
East End Tobacco	2587 Chateaugay St	Fort Covington, NY
AK Gas & Tobacco	Route 37	Hogansburg, NY
Akwesasne Convenience Store	Route 37	Hogansburg, NY
Akwesasne Fuel Station	Route 37	Hogansburg, NY
Aswasne Tobacco Shop	Route 37	Hogansburg, NY
Bear's Den Trading Post 101, 102, 103	Route 37	Hogansburg, NY
Bear's Den Eastern Door	Route 37	Hogansburg, NY
Big Boy's Gas	Raquette Point Rd	Hogansburg, NY
Bear's Den Western Door	Route 37	Hogansburg, NY
Borderline Discount Tobacco & Convenience Store	Route 37	Hogansburg, NY
Chief's Gas Station	Route 37	Hogansburg, NY
Jock's Gas Station	Route 37 & Raquette Rd	Hogansburg, NY
Kanienkehaka Fuels	Route 37	Hogansburg, NY
Kastowah Gas & Tobacco	660 State Route 37	Hogansburg, NY
KDK Smokeshop (Keegan's Tobacco Shop)	Rooseveltown Rd	Hogansburg, NY
KT King Enterprises	Raquette Point Rd	Hogansburg, NY
Okwarine Station	Route 37	Hogansburg, NY
Ransom Marina	Raquette Point Rd	Hogansburg, NY

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Speedway Convenience	Route 37 & Route 95	Hogansburg, NY
Tarbell Management Group	Route 37	Hogansburg, NY
Thompson's Marina	Raquette Point Rd	Hogansburg, NY
Truck Stop #9	759 State Route 37	Hogansburg, NY
Twin Leaf Gas	Route 37	Hogansburg, NY
Wolf Clan Truck Stop	Raquette Point Rd	Hogansburg, NY
Catt-Rez Enterprises Inc	10910 Erie Rd	Irving, NY
Crossroads	Route 438	Irving, NY
Doogies Gas & Smokes	1187 Route 20	Irving, NY
Eagles Nest/Signals	Route 20	Irving, NY
First American Tobacco	11404 Erie Rd	Irving, NY
Heron's Landing	11186 Southwestern Blvd	Irving, NY
Iroquois Smoke Shop	Route 438	Irving, NY
JR's Smoke Shop	Route 5	Irving, NY
Native Pride	I-90, Exit 58, Route 20	Irving, NY
Seneca Hawk	Route 5 & 20	Irving, NY
Seneca One Stop	Route 5	Irving, NY
Tade Nino Neh Gas & Cigarettes	11326 Southwestern Blvd	Irving, NY
Wolf's Run	Route 438	Irving, NY
Hoag's	Route 417	Killbuck, NY
Hoag's Smoke Shop	Route 219	Killbuck, NY
Hank's Smoke Shop	Garlow Rd	Lewiston, NY
Jay's Place	Walmore Rd	Lewiston, NY
Randy's Smoke Shop	1325 Upper Mountain Rd	Lewiston, NY
Smokin Joe's Indian Hill	Indian Hill Rd	Lewiston, NY
Sassy's Truck Stop	2088 Route 219	Limestone, NY
Lenox	645 Lenox Ave	Oneida, NY
Main St Savon	Corner of Route 5 & Main St	Oneida, NY
Oneida Mart Savon	645 Lenox Ave (Upper)	Oneida, NY
Oneida Petroleum Services	Route 46 West	Oneida, NY
Plaza Mart Savon	219 Genesee St	Oneida, NY
Savon Smokeshop	1 Territory Rd	Oneida, NY

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Name	Street Address	City, State
Gail's Tobacco & Gas Outlet	2273 Saunders Settlement Rd	Sanborn, NY
Mike's Trading Post	Printup Rd	Sanborn, NY
Smokin Joe's	2293 Saunders Settlement Rd	Sanborn, NY
Smokin Joe's IV	Upper Mountain Rd	Sanborn, NY
Allegany Gas & Smokes	840 RC Hoag Dr	Salamanca, NY
Antones, Antones I, Antones Service Station	101 Central Ave	Salamanca, NY
Antones II	Broad St	Salamanca, NY
Grand Center Station	191 Center St	Salamanca, NY
Iroquois Gas & Go	730 Broad St	Salamanca, NY
NAFCO	881 Broad St	Salamanca, NY
Seneca Hawk	Broad St & Center St	Salamanca, NY
Seneca One Stop	Exit 20, Route 17	Salamanca, NY
UniMart	555 Wildwood Ave	Salamanca, NY
VIP Gas	704 Broad St	Salamanca, NY
Lakeside Trading	Route 89	Seneca Falls, NY
Sherrill Savon	245 W Seneca Ave	Sherrill, NY
Highbanks Campground	Red House Rd	Steamburg, NY
M & M's Smokeshop	Route 394	Steamburg, NY
OJ's Smoke Shop	Onoville Rd	Steamburg, NY
Lakeside Trading	Route 90	Union Springs, NY
WW Vandalia Gas Mart	Route 417	Vandalia, NY
Patrick Road Savon	5233 Patrick Rd	Verona, NY
Savon Diesel & Savon Gas	Corner of Route 365 & 31	Verona, NY
Standing Stone Gaming	5218 Patrick Rd	Verona, NY
Oneida Lake Savon	Route 13	Verona Beach, NY
Savon Beach Mart	Route 13	Verona Beach, NY
Snug Harbor Marina	RR 13	Verona Beach, NY