

**INSTRUCTIONS FOR SCHEDULE OF SALES TO NON-COMPACT
FEDERALLY RECOGNIZED INDIAN TRIBES OR NATIONS - ALL WHOLESALERS**

FORM 18-10-S-1

1. Complete all information regarding your wholesale company.
2. Select the 18-10-S Schedule appropriate to your tribal customer.
3. Complete one 18-10-S Schedule **per smoke shop**.
4. List all sales to this smokeshop by invoice number and date, including the total of each product category on that invoice.
5. Enter the total of each product category sold on line 1.
In State Wholesalers Only: Enter the total of each product category sold on the appropriate line of Column E on Form 18-8-D.
6. Calculate **all** tax types (2004 and Prior Tax Due, 2005 Tax, Tribal Trust Tax (if applicable) listed for each product category.
7. Transfer **each** tax type total (2004 and Prior Tax Due, 2005 Tax, Tribal Trust Tax) for all schedules 18-10-S to the Monthly Report of Tobacco Products Sold to Federally Recognized Indian Tribes or Nations, Form 18-10.

DEFINITIONS

“Original Compact” – means retail locations located on trust land owned or licensed by Federally Recognized Indian Tribes or Nations which signed compacts with the State of Oklahoma regarding cigarette and tobacco products prior to 2003.

“New Compact” – means retail locations located on trust land owned or licensed by Federally Recognized Indian Tribes or Nations which signed compacts with the State of Oklahoma regarding cigarette and tobacco products after January 1, 2003.

“Non-compact” – means retail locations located on trust land owned or licensed by Federally Recognized Indian Tribes or Nations which have NOT signed a compact with the State of Oklahoma regarding cigarette and tobacco products.

“New Kansas (KS) Border Compact” – means certain retail locations located on trust land within 20 miles of the Oklahoma/Kansas border, owned or licensed by Federally Recognized Indian Tribes or Nations which signed compacts with the State of Oklahoma regarding cigarette and tobacco products after January 1, 2003.

“Exception Rate” – means certain retail locations on trust lands in other specific locations, owned or licensed by Federally Recognized Indian Tribes or Nations which signed compacts with the State of Oklahoma regarding cigarette and tobacco products after January 1, 2003.

“State/Tribal” – means certain tribal locations on trust land owned or licensed by Federally Recognized Indian Tribes or Nations which signed compacts with the State of Oklahoma regarding cigarette and tobacco products after July 1, 2008.

“State/Tribal Border” - means certain tribal locations or trust land owned or licensed by Federally Recognized Indian Tribes or Nations which signed compacts with the State of Oklahoma regarding cigarette and tobacco that are within 20 miles of either the Kansas or Missouri border after July 1, 2008.

“Texas Border Rate” – means certain retail locations located on trust land within 20 miles of the Oklahoma/Texas border owned or licensed by Federally Recognized Indian Tribes or Nations which signed compacts with the State of Oklahoma regarding cigarette and tobacco products after January 1, 2003.