

SCHEDULE OF SALES TO NON-COMPACT FEDERALLY RECOGNIZED INDIAN TRIBES OR NATIONS
 OKLAHOMA TAX COMMISSION – AUDIT DIVISION
 2501 LINCOLN BOULEVARD – OKLAHOMA CITY, OK 73194

Taxpayer FEIN/SSN	Reporting Period	Reporting Number	Tobacco License Number

Distributor's Name: _____ Smokeshop Name: _____

City: _____ Smokeshop Location: _____

Tribe Name: _____ Smokeshop City: _____ Tribal License #: _____

Invoice		Factory List Price		Number of Cigars	
Date	Number	A	B	C	D
		Smoking Tobacco	Chewing Tobacco	Little Cigars	Class C Cigars
1. TOTALS ***					
2. 2004 and Prior Tax Rate		30%	22.5%	\$0.00675 each	\$0.0225 each
3. 2004 and Prior Tax Due (line 1 x line 2)	\$	\$	\$	\$	\$
4. 2005 Tax Rate		30%	22.5%	\$0.02025 each	\$0.0675 each
5. 2005 Tax Due (line 1 x line 4)	\$	\$	\$	\$	\$
6. TOTAL ^{@@} 2004 and Prior Tax Due (Add line 3 Column A, B, C and D)					\$
7. TOTAL ^{@@} 2005 Tax Due (Add line 5 Column A, B, C and D)					\$

Instate Wholesalers Only: Enter line 1 Totals *** from each tobacco category in the appropriate line, column E Form 18-8-D. Enter line 6 and line 7 Totals @@ from each tax rate category in the appropriate row on Form 18-10.

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.

“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.

“New Arkansas (AR) Border Compact” – means certain retail locations located on trust land within 20 miles of the Oklahoma/Arkansas 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.

“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.

“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 cigarettes and tobacco products after January 1, 2003.