

INSTRUCTIONS FOR MONTHLY REPORT OF TOBACCO PRODUCTS SOLD TO FEDERALLY RECOGNIZED INDIAN TRIBES OR NATIONS – ALL WHOLESALERS

FORM 18-10-S

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's to the Monthly Report of Tobacco Products Sold to Federally Recognized Indian Tribes or Nations, Form 18-10.

FORM 18-10

8. Calculate applicable discount due for each tax type to arrive at each tax type net due.
9. Calculate any interest or penalty due.
10. Attach your remittance for the total of all tax types due.
11. Sign and date Form 18-10. Submit all applicable 18-10-S Forms and your remittance no later than the 15th of the succeeding month.

DUE DATE: This report and remittance as well as all attached schedules must be filled out completely and submitted by the 15th of the succeeding month.

DISCOUNT: The 2% Discount is not applicable unless Forms 18-10 and 18-10-S's are complete and timely filed.

INTEREST: If this report and remittance is postmarked after the due date, the tax is subject to interest from the due date until it is paid. Multiply the tax amount by 0.0125 for each month or part thereof that the report is late.

PENALTY: If this tax report and remittance is not postmarked within 30 calendar days of the due date, a 10% penalty is due. Multiply the tax amount by 0.10 to determine the penalty.

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.