

Oklahoma Tobacco Products Tax Report

Taxpayer FEIN/SSN	Reporting Period	Due Date	Reporting Number
			Tobacco License Number

Name	Contact Person
Address	Telephone Number
City	State
Zip	

Product Type: Smoking Tobacco				D	E	
A. Total Receipts (from Form 18-8-A)	B. Total Deductions (from Schedule 18-8-D)	C. Net Receipts	2004 and Prior Tax Rate	D. 2004 and Prior Tax Due	2005 Tax Rate	E. 2005 Tax Due
1. \$	\$	\$	40%	\$	40%	\$
Product Type: Chewing Tobacco				D	E	
A. Total Receipts (from Form 18-8-A)	B. Total Deductions (from Schedule 18-8-D)	C. Net Receipts	2004 and Prior Tax Rate	D. 2004 and Prior Tax Due	2005 Tax Rate	E. 2005 Tax Due
2. \$	\$	\$	30%	\$	30%	\$
Product Type: Little Cigars				D	E	
A. Number Purchased (from Form 18-8-J)	B. Total Deductions (from Schedule 18-8-D)	C. Net Receipts	2004 and Prior Tax Rate	D. 2004 and Prior Tax Due	2005 Tax Rate	E. 2005 Tax Due
3.			\$0.009ea	\$	\$0.027ea	\$
Product Type: Class C Cigars				D	E	
A. Number Purchased (from Form 18-8-J)	B. Total Deductions (from Schedule 18-8-D)	C. Net Receipts	2004 and Prior Tax Rate	D. 2004 and Prior Tax Due	2005 Tax Rate	E. 2005 Tax Due
4.			\$0.03ea	\$	\$0.09ea	\$
5.	Total Each Column			\$		\$

6. Subtotal 2004 and Prior Tax (line 5, column D)	\$
7. 2% discount if timely filed	\$
8. Total 2004 and Prior Tax Due (line 6 minus line 7)	\$
9. Subtotal 2005 Tax (line 5 column E)	\$
10. 2% discount if timely filed	\$
11. Total 2005 Tax Due (line 9 minus line 10) ..	\$
12. Total Tax Due (line 8 plus line 11)	\$
13. Interest	\$
14. Penalty	\$
15. Total Tax Due (lines 12, 13 and 14) Remit this Amount	\$

I, the undersigned do declare under the penalties of perjury that this report, including the accompanying schedules which are made a part hereof, is to the best of my knowledge and belief true and correct.

Signature: _____ Dated: _____ Official Title: _____

Instructions for Tobacco Tax (att) Report - Form 18-8

All Wholesalers:

1. Complete all requested information regarding your wholesale company, including your FEIN or SSN, month and year of report and your Oklahoma Untaxed Tobacco Products License number.

In-State Wholesalers:

2. List all purchases during this report period of tobacco products on Form 18-8-A and purchases of cigars on Form 18-8-J and attach a copy of each purchase invoice. Insert the totals of each tobacco product type purchased on the appropriate line in column A on this form.
3. If you have deductions from your total receipts of tobacco products, complete the appropriate schedule, insert totals into the appropriate column and line of Form 18-8-D, then transfer the totals of each tobacco product type deduction to the appropriate line of column B on this form.

<u>Deduction Type</u>	<u>Attachment Required</u>
Sale to Federal Government	Form 18-8B (or suitable substitute)
Out of State Sales	Form 18-8C (or suitable substitute)
Other Legal Deduction	Documentation (i.e. Credit invoice)
Tribal Sales	Form 18-10-Schedule 1, 2, 3, 4, 5, 6

4. Deduct totals in column B from totals in column A and insert net taxable receipts in column C.

Out-of-State Wholesalers:

2. List sales of other tobacco products to your non-tribal Oklahoma customers on form 18-8C (or suitable substitute), and enter totals of each tobacco product type on the appropriate line in column A of this form.
3. If you have deductions from your total sales of tobacco products into Oklahoma, attach applicable documentation and list the amounts in column D of Form 18-8-D, then transfer the totals of each tobacco product type to the appropriate line of column B on this form.
4. Deduct totals in column B from totals in column A and insert net taxable sales in column C.

All Wholesalers:

5. Multiply the net taxable receipts/sales by BOTH the 2004 and Prior tax rate and the 2005 tax rate and insert the result of each calculation in columns D and E.
6. Total column D and write total on line 5 and on line 6. If your report is timely filed and complete, enter 2% of the line 5 subtotal on line 7, subtract line 7 from line 6 and enter the net 2004 and Prior tax due on line 8.
7. Total column E and write total on line 5 and on line 9. If your report is timely filed and complete, enter 2% of line 9 subtotal on line 10, subtract line 10 from line 9 and enter the net 2005 tax due on line 11.
8. Add line 8 to line 11, and enter total on line 12.
9. If your report is delinquent or incomplete when filed, DO NOT deduct the 2% discount, and calculate interest on the total tax due at 1.5% per month and enter on line 13.
10. If your report is more than 30 days delinquent, also calculate a penalty of 10% and enter on line 14.
11. Total lines 12, 13, and 14, enter on line 15, and include your remittance in this amount. Please place Form 18-8, 18-D and your remittance as the TOP pages of your report package.
12. Sign and date this form and mail no later than the 15th of the month succeeding the report period to:

Oklahoma Tax Commission
2501 Lincoln Boulevard
Oklahoma City, OK 73194