INSTRUCTIONS FOR COMPLETING AND SUBMITTING LICENSED WHOLESALER/DISTRIBUTOR REPORT

Pursuant to Oklahoma Statute Section 68 § 360.10, effective November 1, 2014, each wholesaler or distributor of cigarettes and roll-your-own tobacco products intended for sale in Oklahoma, must file with the Attorney General a report each month of its sales to retailers and wholesalers located in Oklahoma.

The report must be filed with the Oklahoma Attorney General on or before the twentieth day of each month and must be submitted electronically pursuant to these instructions.

Reports must also be submitted to the Oklahoma Tax Commission, refer to that agency for further instructions.

REQUESTING A USERNAME AND PASSWORD - BEGINNING NOVEMBER 5, 2014

Only one username and password will be allowed per email address. You may submit reports for multiple companies and/or multiple locations with the username and password chosen in this section. However, each company and/or address must be entered separately following these instructions.

STEP 1:
Go to https://www.ok.gov/oag/tobacco/app/. Be sure to read the information on this page each month before submitting reports. Any new updates will be posted to this page.

STEP 2:
Under "**New User?**" enter your email address to begin the registration process. This will be the email address of the person that will be submitting the reports for the wholesaler. You must have access to this email address to complete the registration process.

STEP 3:
Click the "**Register**" button.

STEP 4:
Under "**Email**," your email address will be pre-populated. Please check to see if this email address is the same as previously entered in STEP 2.

STEP 5:
Under "**First Name**," enter your first name. This will be the name of the person that will be submitting the reports for the wholesaler and is associated with the email address entered in STEP 4.

STEP 6:
Under "**Last Name**," enter your last name. This will be the name of the person that will be submitting the reports for the wholesaler and is associated with the email address entered in STEP 4.

STEP 7:
Click on the "**Continue**" button.

STEP 8:
Under the "**User Information**" section, your First Name, Last Name and Email Address will be pre-populated with information previously entered. Under "**Re-Enter Emai**l," enter the email address used in STEP 4.

STEP 9:
Under "**10-Digit Phone**," enter your telephone number with digits only, no spaces or dashes.

STEP 10:
Under the "**Create Login Information**" section, create a username under "**Create Unsernamе**." Your username is not case sensitive, and must be between 8 and 15 characters long. You will need to remember this username, as it will be used every time you login to this reporting system.

STEP 11:
Under "**Create Password**," create a password following the instructions above. You will need to remember this password, as it will be used every time you login to this reporting system.

STEP 12:
Under "**Re-Enter Password**," re-enter the password used in STEP 11.

STEP 13:
Under the "**Security Questions**" section, select a security question from the drop-down box in Question 1.

STEP 14:
Under "**Answer 1**," enter the answer to the security question in STEP 13. You will need to remember this answer, as it will be used if you lose your username or password.

STEP 15:
Under the "**Security Questions**" section, select a security question from the drop-down box in Question 2.

STEP 16:
Under "**Answer 2**," enter the answer to the security question in STEP 15. You will need to remember this answer, as it will be used if you lose your username or password.

STEP 17:
Click the "**Submit**" button.

STEP 18:
At this point, your account has been created. You will receive an email that your account has been created and activated. You will need to verify your email address following the instructions in that email.

REQUESTING ACCESS

STEP 1:
Go to https://www.ok.gov/oag/tobacco/app/.

STEP 2:
Login to your account using your Username and Password under "**Registered User**."

STEP 3:
Click the "**Login**" button.

STEP 4:
Under "**Company Name**," enter the name of the wholesaler. This will be the actual name listed on the license provided by the Oklahoma Tax Commission to the wholesaler.

STEP 5:
Under "**Doing Business As**," enter any d/b/a names or other names the wholesaler is known by. If there are none, leave this entry blank.

STEP 6:
Under "**Company Address**," enter the physical location of the wholesaler. **No P.O. Box numbers will be accepted for the Company Address**.

STEP 7:
Under "**Address Line Two**," enter any suite numbers or additional delivery options with regard to the wholesaler's physical address. **No P.O. Box numbers will be accepted for the Address**. This field is optional.

STEP 8:
Under "**City**," enter the city where the Company is located.

STEP 9:
Under "**State**," select the state from the drop-down box where the Company is located.

STEP 10:
Under "**County**," enter the county where the Company is located.

STEP 11:
Under "**Zip Code**," enter the 5 or 9 digit zip code where the wholesaler is located. Using the format XXXXX or XXXXX-XXXX.

STEP 12:
Under "**Phone Number**," enter the 10-digit phone number of the wholesaler using the format XXX-XXX-XXXX.

STEP 13:
Under "**Federal EIN #**," enter the Federal EIN of the wholesaler.

STEP 14:
Under "**Permit Number**," enter the permit number issued by the Oklahoma Tax Commission to the wholesaler. You will have the option below to enter additional permits issued by the Oklahoma Tax Commission to this wholesaler.

STEP 15:
Under "**Permit Type**," select the type of permit associated with the PERMIT NUMBER in STEP 14 issued by the Oklahoma Tax Commission to the wholesaler.

STEP 16:
Under "**Permit Expiration Date**," enter the expiration date of the PERMIT NUBMER in STEP 14 issued by the Oklahoma Tax Commission to the wholesaler.

If the wholesaler has more than one license issued by the Oklahoma Tax Commission, follow STEPS 14 - 16 and enter up to 4 additional licenses in the boxes below. You must list all licenses issued by the Oklahoma Tax Commission to this wholesaler at this address. If there are no additional licenses to enter, go to STEP 17.

STEP 17:
Click the "**Submit Application**" button.

NOTES:
If you would like to upload reports for multiple companies or multiple company locations, you must request access for submitting reports for each company or each company location. Each location for a company must be entered separately and reports will be uploaded separately. To enter additional companies or company locations, follow the steps beginning at STEP 1 in this subsection for each company and/or location.

Your request(s) will be submitted to the Oklahoma Attorney General for approval. Once approved, you may upload completed reports following the instructions below. Approval is required for each company and/or company address submitted.

If your email address changes after this initial setup, or if someone else in your company will begin submitting reports, you can update your name or email address by selecting the "Login Help" link. Your original email address is required to make this change.

DEFINITIONS (37 O.S. 600.22)

"**Cigarette**" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:

a. any roll of tobacco wrapped in paper or in any substance not containing tobacco,

b. tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette, or

c. any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in subparagraph (a) of this paragraph.

The term "**cigarette**" included "**roll-your-own**" (i.e., any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes). For purposes of this definition of "cigarette," nine one-hundredths (0.09) of an ounce of "roll-your-own tobacco shall constitute one individual "cigarette."

"**Units sold**" means the number of individual cigarettes sold in the state by the applicable tobacco product manufacturer, whether directly or through a distributor, retailer or similar intermediary or intermediaries, during the year in question, as measured by excise taxes collected by the state on packs, or "roll-your-own" tobacco containers, bearing the excise tax stamp of the state.

INSTRUCTIONS FOR COMPLETING THE WHOLESALER/DISTRIBUTOR REPORT

NOTE: ALL FIELDS PERTAINING TO THE WHOLESALER/DISTRIBUTOR REPORT MUST BE FILLED OUT. REPORTS WILL BE RETURNED FOR CORRECTION AND PROCESSING IF NOT COMPLETED PROPERLY. SOME ANSWERS MAY REQUIRE A NOT APPLICABLE ("N/A") RESPONSE. DO NOT LEAVE ANY FIELD BLANK.

STEP 1:
Go to http://www.ok.gov/oag/About_the_Office/Tobacco_Enforcement_Unit.html.

STEP 2:
Under "**Wholesaler/Distributor Monthly Reporting Forms**," click on "**Monthly reporting forms for wholesalers and distributors**." This is the **approved form** you will use each month for submitting reports. Your submission must include these **exact headers** and you must follow these instructions for properly submitting the required data. **Reports will be returned for correction and processing if not completed properly**.

STEP 3:
Under "**Invoice Number**," enter the invoice number with regard to this specific sale of cigarettes or roll-your-own products. This field **MUST** be filled in with an invoice number.

STEP 4:
Under "**Invoice date**," enter the date located on the invoice with regard to this specific sale of cigarettes or roll-your-own products. The format for the date will be MMDDYYYY (i.e., for November 20, 2014, you will enter 11202014). This field **MUST** be filled in with an invoice date.

STEP 5:
Under "**Customer Name**," enter the name of the retailer or wholesaler in which sales were made to regarding this specific sale of cigarettes or roll-your own products. This field **MUST** be filled in with a customer name.

STEP 6:
Under "**Address**," enter the physical location of the Customer with regard to this specific sale of cigarettes or roll-your-own products. This field **MUST** be filled in with a physical address. No P.O. Box numbers.

STEP 7:
Under "**Cigarette Permit Number**," enter the cigarette permit number issued by the Oklahoma Tax Commission of the Customer with regard to this specific sale of cigarettes or roll-your-own products. If the Customer has a tobacco permit instead of a cigarette permit, please enter "**N/A**" in this column and enter the Tobacco Permit Number in the appropriate column. If the Customer has both a Cigarette Permit and a Tobacco Permit, enter both of these numbers in their appropriate columns. **This field CANNOT be left blank.**

STEP 8:
Under "**Tobacco Permit Number**," enter the tobacco permit number issued by the Oklahoma Tax Commission of the Customer with regard to this specific sale of cigarettes or roll-your-own products. If the Customer has a cigarette permit instead of a tobacco permit, please enter "**N/A**" in this column and enter the Cigarette Permit Number in the appropriate column. If the Customer has both a Cigarette Permit and a Tobacco Permit, enter both of these numbers in their appropriate columns. **This field CANNOT be left blank.**

STEP 9:
Under "**City**," enter the city of the customer with regard to this specific sale of cigarettes or roll-your-own products. This field **MUST** be filled in with the customer's city.

STEP 10:
Under "**State**," enter the state of the Customer with regard to this specific sale of cigarettes or roll-your-own products. The format for the State is the 2 letter abbreviation associated with that state (i.e., for Oklahoma, you will enter "**OK**"). This field **MUST** be filled in with the customer's state.

STEP 11:
Under "**Zip Code**," enter the zip code of the Customer with regard to this specific sale of cigarettes or roll-your-own products. The format for the Zip Code is 5 or 9 digits with no dashes. This field **MUST** be filled in with the customer's zip code.

STEP 12:
Under "**Tax Type**," enter a single number (1 through 6) corresponding the the following tax type with regard to this specific sale of cigarettes or roll-your-own products: 1. Full; 2. New Unity; 3. Unity; 4. Out-of-State; 5. Black Stamp; and 6. Unstamped. This field **MUST** be filled in with the tax type number.

STEP 13:
Under "**Tobacco Category**," enter a single number (1 through 6) corresponding to the tobacco category with regard to this specific sale of cigarettes or roll-your-own products: 1. Cigarettes; 2. Roll-your-own; 3. Smoking Tobacco; 4. Chewing Tobacco; 5. Little Cigars; and 6. Class C Cigars. This field **MUST** be filled in with the tobacco category number.

STEP 14:
Under "**Brand Name**," enter the brand name. The brand name is a type of cigarette distinguished by unique attributes within a brand family. These unique attributes can be the tobacco used, tar and nicotine content, flavoring used, size, filtration, packaging, logo, registered trade mark, identifiable pattern of colors, or any combination of attributes. Examples of brand names may include Marlboro, Camel, Kool, Salem, Winston, etc. If roll-your-own is sold, enter "**N/A**." **This field CANNOT be left blank.**

STEP 15:
Under "**Brand Description**," enter the brand description. The brand description is a type of cigarette distinguished by unique attributes within a brand family. These unique attributes can be the tobacco used, tar and nicotine content, flavoring used, size of the cigarette, and filtration on the cigarette or packaging. Examples of descriptor styles, include, but are not limited to "menthol," "lights," kings," and "100's." If roll-your-own products are sold, enter "**N/A**." **This field CANNOT be left blank.**

STEP 16:
Under "**Cigarette Sticks Sold**," enter the total cigarette sold to customer with regard to this specific sale of cigarettes. Refer to the definition above. If roll-your-own products are sold, enter "**N/A**." **This field CANNOT be left blank. This number can be a positive or a negative.**

STEP 17:
Under "**RYO Ounces Sold**," enter the total roll-your-own products sold to the customer with regard to this specific sale of roll-your-own. Refer to the definition above. If cigarettes were sold, enter "**N/A**." **This field CANNOT be left blank. This number can be positive or negative.**

NOTES:
The spreadsheet MUST include the heading row that can be found in the spreadsheet from STEP 1. Do not add any information above the top row. The columns MUST be in the exact order of the spreadsheet found in STEP 1. If you have any additional columns you would like to submit with this report, they must be entered to the far right of the spreadsheet after "RYO Ounces Sold."

You cannot use commas in any of the fields. Using commas will result in the file being rejected and returned for corrections.

The Oklahoma Attorney General's office will not process incomplete, or unattested to reports.

Reports may only be submitted electronically in an an .xls, .xlsx, or .csv file using these instructions.

UPLOADING THE WHOLESALER/DISTRIBUTOR REPORT

Submitting reports in .csv format will greatly reduce the size of the file for storage on your server and on ours. Our preference is for files to be submitted in .csv format following these directions. You can save an .xls or .xlsx document by clicking "File," "Save As," then under the "Save as type" selecting "CSV." Then save the file to your computer before uploading.

STEP 1:
Go to https://www.ok.gov/oag/tobacco/app/.

STEP 2:
Login to your account using your Username and Password under "**Registered User**."

STEP 3:
Select the wholesaler account if you have received approval for the Company from the drop-down box under "**Company**." If you have only requested access for one company and have received approval for those Companies, they will all be listed in this drop-down box.

STEP 4:
Click the "**Browse**" button and select the location of the file saved on your computer. You may only upload an .xls, .xlsx, or .csv file. The name of the file does not matter; it will be changed automatically when uploaded.

STEP 5:
Under "**Report Type**," the drop down box has two choices: Original Report and Amended Report. If this report is the original (first report submitted for this reporting period), please select "**Original Report**." If this report is amending a previously filed report for this reporting period, please select "**Amended Report**."

STEP 6:
Under "**Reporting Period**," you will select the month and year for the report (i.e., to upload reports that cover sales for October 1 thru October 31, 2014, select **October, 2014**. This is the month in which the report actually covers.

STEP 7:
You must check the "**Attestation**" box before submitting the reports. **By checking the Attestation box, you agree that the reports being submitted are a true and correct reflection of the wholesaler/distributor's actual sales for this reporting period.**

STEP 8:
Click the "**Submit Report**" button.

NOTES:
You will not be able to delete any submitted reports. However, you may view reports that have been submitted. All reports submitted will show under "Uploaded Reports."

If a report is submitted with the wrong format, as listed above, you will receive an error message describing the line number and the error. Please refer to the chart found at [WEBSITE] for further information on what can be entered into that field. You will need to amend the report once the error is corrected.

If you amend a report that adds additional sales, you must add those sales to the end of the spreadsheet.

QUESTIONS OR CONCERNS

If you have any questions or concerns regarding the reporting requirements, please contact the Oklahoma Attorney General's office at:

Phone: (405) 522-2951
Fax: (405) 521-4518
Email: Lexie.O'Brien@oag.ok.gov.

For issues involving user login or system navigation, please contact the OK.gov Help Desk at:

Phone: (405) 524-3468 ext. 2 or Toll free: (800) 955-3468
Fax: (405) 524-3469
Email: helpdesk@www.ok.gov