Form 18-10-S-3
Revised 10-2011

Schedule of Sales to New Compact Federally Recognized Indian Tribes or Nations

Oklahoma Tax Commission – Compliance 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	
		A	B	C	D
Date	Number	Smoking Tobacco	Chewing Tobacco	Little Cigars	Class C Cigars
1. **TOTALS**					
2. 2004 and Prior Tax Rate		10%	7.5%	$0.00225 each	$0.0075 each
3. 2004 and Prior Tax Due (line 1 x line 2)		$	$	$	$
4. 2005 Tax Rate		20%	15%	$0.0135 each	$0.045each
5. 2005 Tax Due (line 1 x line 4)		$	$	$	$
6. Tribal Trust Tax Rate		20%	15%	$0.0135 each	$0.045each
7. Tribal Trust Tax Due (line 1 x line 6)		$	$	$	$
8. **TOTAL** 2004 and Prior Tax Due (Add line 3 Column A, B, C and D)					$
9. **TOTAL** 2005 Tax Due (Add line 5 Column A, B, C and D)					$
10. **TOTAL** Tribal Trust Tax Due (Add line 7 Column A, B, C and D)					$

Instate Wholesalers Only: Enter line 1 Totals from each tobacco category in the appropriate line, Column E, Form TOB50002. Enter lines 8, 9 and 10 Totals from each tax rate category in the appropriate row on Form TOB50003.

Instructions for Schedule of Sales to New Compact Federally Recognized Indian Tribes or nations - All Wholesalers

Schedules 18-10-S

A. Complete all information regarding your wholesale company.

B. Select the 18-10-S Schedule appropriate to your tribal customer.

C. Complete one 18-10-S Schedule per smoke shop.

D. List all sales to this smokeshop by invoice number and date, including the total of each product category on that invoice.

E. 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 TOB50002.

F. Calculate all tax types listed for each product category; 2004 and Prior Tax (if applicable), 2005 Tax (if applicable), Tribal Trust Tax (if applicable).

G. Transfer each tax type total (2004 and Prior Tax, 2005 Tax, Tribal Trust Tax) for all Schedules 18-10-S to the Monthly Return of Tobacco Products Sold to Federally Recognized Indian Tribes or Nations, Form TOB50003.

Definitions

"Oklahoma Rate" - means all full-tax-rate locations in the State of Oklahoma and 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.

"State/Tribal Border 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 July1, 2008 and are located within twenty (20) miles of the state line between Oklahoma and Kansas or Oklahoma and Missouri.

"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.

"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 and are located within twenty (20) miles of the state line between Oklahoma and Kansas or Oklahoma and Missouri.

"State/Tribal 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 July1, 2008.

"Black Stamp" or "No Tax Rate" - 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. This tobacco product can only be sold to that tribe's tribal member.