Form 18-10-S-4
Revised 9-2011

Schedule of Sales to New Compact Arkansas Border 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		3.5%	3.5%	$0.005 each	$0.015each
5. 2005 Tax Due (line 1 x line 4)		$	$	$	$
6. Tribal Trust Tax Rate		3.5%	3.5%	$0.005 each	$0.015each
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 18-8-D.
Enter lines 8, 9 and 10 Totals @@ from each tax rate category in the appropriate row on Form 18-10.

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

Form 18-10-S-4

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 Mothly 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.

"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.

"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.

"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 cigarette and tobacco products after January 1, 2003.

"State/Tribal" – means certain tribal locations 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 July 1, 2008.

"State/Tribal Border" - means certain tribal locations or trust land owned or licensed by Federally Recognized Indian Tribes or Nations which signed compacts with the State of Oklahoma regarding cigarette and tobacco that are within 20 miles of either the Kansas or Missouri border after July 1, 2008.

"Texas Border Rate" – means certain retail locations located on trust land within 20 miles of the Oklahoma/Texas 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.