

**SCHEDULE OF SALES TO STATE/TRIBAL 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: _____

Invoice		Factory List Price		Number of Cigars	
Date	Number	A	B	C	D
		Smoking Tobacco	Chewing Tobacco	Little Cigars	Class C Cigars
1. TOTALS					
2. 2005 Tax Rate		40%	30.00%	\$0.01800	\$0.06000
3. Tax Due (line 1 x line 2)		\$	\$	\$	\$
TOTAL STATE/TRIBAL TAX DUE TO OKLAHOMA TAX COMMISSION (add line 3, Columns A, B, C and D)					\$
4. Tribal Tax to be paid to tribe by wholesalers		11.68%	8.76%	\$0.005256	\$0.01752
5. Tax Due Tribes (line 1 x line 4)		\$	\$	\$	\$
TOTAL TRIBAL TAX DUE (add line 5, Columns 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 line 3 Totals from each tax rate category in the appropriate row on Form TOB50003.

**DEFINITIONS FOR SCHEDULE OF SALES TO STATE/TRIBAL COMPACT
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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 July 1, 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 July 1, 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.