

Cigarette and Tobacco Supplement

OKLAHOMA BUSINESS REGISTRATION PACKET FOR CIGARETTE AND TOBACCO LICENSING



TO BE FILED WITH PACKET A

This booklet contains:

- Registration Instructions for Oklahoma Cigarette and Tobacco Licensing
- General Information
- Reporting Requirements
- Bond Information
- Licensing Forms

When complete, please mail to:

Oklahoma Tax Commission
Taxpayer Assistance Division
P.O. Box 26920
Oklahoma City, OK 73126-0920

OKLAHOMA TAX COMMISSION

2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194



GENERAL INFORMATION AND REPORTING REQUIREMENTS...

General Information: Changes Affecting Your Permits

If your business address (mailing or physical), or the name of your business changes, you must advise the Oklahoma Tax Commission immediately. Complete OTC Form BT-115-C-W. A new permit card will be issued with the new information.

If you discontinue doing business, you must return your permit card(s). Complete the back of the card with the appropriate information and return to the Oklahoma Tax Commission.

If your business changes type of ownership, (for example from an individual (sole proprietor) to a LLC or corporation) you must complete a new Business Registration Application (**Packets A and C**) and provide new surety.

Reporting Requirements and Due Dates

The following tax types will require a report to be filed each month:

- **Wholesale Cigarette** reports are due on or before the **20th** of the month following the reporting period.
- **Wholesale Tobacco** reports are due on the **20th** of the month following the reporting period.
- **Manufacturer** reports are due on or before the **20th** of the month following the reporting period.



INSTRUCTIONS AND DEFINITIONS...

Please review each section of the registration form. Your application must be signed and returned with the correct fee amount before your registration can be processed.

If you have questions concerning Oklahoma business licensing or registration requirements contact our offices via one of the methods listed on page 2 of Packet A, Oklahoma Business Registration Packet.

These instructions and definitions refer to certain items in the Business Registration Application Supplement (pages 2-3). All sections, which apply to your business, must be completed.

Definitions for Registration

Manufacturer - The term “manufacturer” means any person who manufactures, fabricates, assembles, processes, or labels a finished cigarette; or imports, either directly or indirectly, a finished cigarette for sale or distribution in this state and/or untaxed tobacco products.

Wholesaler - The term “wholesaler” is defined to mean and include a person, firm or corporation organized and existing, or doing business, primarily to sell cigarettes and/or untaxed tobacco products to, and render service to retailers in the territory such person, firm or corporation chooses to serve, and that:

- a. purchases cigarettes and/or untaxed tobacco products directly from the manufacturer,
- b. at least seventy-five percent (75%) of whose gross sales are made at wholesale,
- c. handles goods in wholesale quantities and sells through salespersons, advertising and/or sales promotion devices,
- d. carries at all times at its principal place of business a representative stock of cigarettes and/or untaxed tobacco products for sale, and
- e. comes into the possession of cigarettes and/or untaxed tobacco products for the purpose of selling them to retailers or to persons outside or within the state who might resell or retail such cigarettes to consumers.



INSTRUCTIONS AND DEFINITIONS...

Joint License - Wholesaler of Both Cigarettes and Tobacco Products. A wholesaler who sells both cigarettes and tobacco products will be issued a “joint” license rather than two separate licenses.

Place of Business - Shall be construed to include the place where orders are received or where cigarettes or tobacco products are sold. If they are sold on or from any vehicle, the vehicle shall constitute a place of business.

Retailer - May sell only to the consumer. Each place of business must secure a license. The term “retailer” is defined to be:

- a. a person who comes into the possession of cigarettes and/or untaxed tobacco products for the purpose of selling, or who sells them at retail, or
- b. a person, not coming within the classification of wholesaler as herein defined, having possession of more than one thousand cigarettes.

Distributing Agent - “Distributing Agent” shall mean and include every person in this state who acts as an agent of any manufacturer located outside of the state by storing cigarettes or other tobacco products in this state received in interstate commerce subject to distribution or delivery to wholesalers upon orders received by said manufacturer in interstate commerce and transmitted to such distributing agent for fulfillment from such place of storage located in this state.

Requirements of a Distributing Agent:

1. A distributing agent may not own or sell cigarettes or tobacco products;
2. All product movement by a distributing agent is to be initiated by the manufacturer who shall own the product; and
3. The distributing agent must be in this state with storage facilities in this state.

Cigarette - The term “cigarette” is defined to mean and include all rolled tobacco or any substitute therefore, wrapped in paper or any substitute therefore and weighing not to exceed three (3) pounds per thousand cigarettes;

Tobacco Products - The words “tobacco products” shall mean any cigars, cheroots, stogies, smoking tobacco (including granulated, plug cut, crimp cut, ready rubbed and any other kinds and forms of tobacco suitable for smoking in a pipe or cigarette), chewing tobacco (including cavendish, twist, plug, scrap and any other kinds and forms of tobacco suitable for chewing), however prepared; and shall include any other articles or products made of tobacco or any substitute thereof.

Bonds and Surety Information

All wholesalers and distributing agents are required to post surety in the amount of \$25,000.00.

Bonds may be in the form of cash, surety bond, certificate of deposit, certificate of savings, U.S. Treasury Bonds, or other securities as deemed acceptable to the Commission.

Surety bonds must be on Commission approved forms. Certificates of deposit must be in both names joined by the word “or” (example: Taxpayer or the Oklahoma Tax Commission). Certificates of savings must be accompanied by a pledge of account on the OTC’s form. These forms are available on our website at www.tax.ok.gov. Questions concerning bond requirements should be directed to our Taxpayer Service Center at (405) 521-3160.

OKLAHOMA CIGARETTE AND TOBACCO LICENSING - SUPPLEMENT



Business Name:	FEIN/SSN:
Store Location:	Current Sales Tax Permit Number:
Contact Name:	Contact Phone Number:

Section 1 Check the License(s) for which You Are Applying:

1. Cigarette Manufacturer License.....Complete Section 2.
2. Joint Wholesalers Cigarette and Tobacco LicenseComplete Section 3.
3. Wholesale Cigarette LicenseComplete Section 3.
4. Wholesale Cigarette Vehicle License
with Wholesale Cigarette License (See NOTE below)Complete Section 3.
5. Wholesale Cigarette Vehicle License Only (See NOTE below).....Complete Section 3.
6. Cigarette Distributing Agent License.....Complete Section 4.
7. Retail Cigarette License.....Complete Section 5.
8. Wholesale Tobacco LicenseComplete Section 3.
9. Wholesale Tobacco Vehicle License
with Wholesale Tobacco License (See NOTE below).....Complete Section 3.
10. Wholesale Tobacco Vehicle License Only (See NOTE below)Complete Section 3.
11. Tobacco Distributing Agent License.....Complete Section 4.
12. Retail Tobacco LicenseComplete Section 5.

NOTE: Attach a list of vehicles to include make, model, VIN and tag number. If the regular wholesale license fee has been paid then each vehicle license is \$10.00. If the regular wholesale license fee has not been paid then the vehicle license is \$250.00.

Section 2 Manufacturer:

Date of First Sales: _____ / _____ / _____

1. Do you owe \$500.00 or more in delinquent cigarette taxes? Yes No
2. Have you had a cigarette manufacturer, wholesaler, retailer or distributor license revoked by the Oklahoma Tax Commission in the past two years? Yes No
3. Have you been convicted of a crime relating to stolen or counterfeit cigarettes, or receiving stolen or counterfeit cigarettes, or have been convicted of or have entered a plea of guilty or nolo contendere to any felony? Yes No
4. Applicant agrees to the jurisdiction of the Oklahoma Tax Commission and the courts of this state for the purpose of enforcement of the provisions of Title 68, Sections 301 and/or 415 et seq. of this title;..... Yes No
5. Applicant agrees to abide by the provisions of Title 68, Sections 301 and/or 415 et seq. of this title and the rules promulgated by the Oklahoma Tax Commission with reference thereto; Yes No



OKLAHOMA CIGARETTE AND TOBACCO LICENSING - SUPPLEMENT

Business Name:	FEIN/SSN:
Store Location:	Current Sales Tax Permit Number:

Section 2 Manufacturer: (continued)

- 6. Applicant agrees to sell cigarettes and/or tobacco products only to a licensed wholesaler Yes No
- 7. Please check TRUE or FALSE to A or B:
 - A. "I am a participating manufacturer as defined in Section II(JJ) of the Master Settlement Agreement as defined in Section 600.22 of Title 37 of the Oklahoma Statutes" True False
 - OR
 - B. "I am in full compliance with the provisions of Paragraph 2 of Subsection A of Section 600.23 of Title 37 of the Oklahoma Statutes" True False
- 8. Are any of the cigarettes you import into the United States in violation of 19 U.S.C. Section 1681A?..... Yes No
- 9. Are any of the cigarettes imported or manufactured not in compliance with the Federal Cigarette Labeling and Advertising Act, 15 U.S.C., Section 113 et seq.?.... Yes No

Section 3 Wholesale Cigarette/Tobacco License:

Date of First Sales: _____ / _____ / _____

- 1. Do you owe \$500.00 or more in delinquent cigarette or tobacco taxes?..... Yes No
- 2. Have you had a dealer, wholesaler, retailer license revoked by the Oklahoma Tax Commission in the past two years?..... Yes No
- 3. Have you been convicted of a crime relating to stolen or counterfeit cigarettes, tobacco products, or receiving stolen or counterfeit cigarettes or tobacco products or have been convicted of or have entered a plea of guilty or nolo contendere to any felony? Yes No
- 4. Applicant agrees to the jurisdiction of the Oklahoma Tax Commission and the courts of this state for the purpose of enforcement of the provisions of Title 68, Sections 301 and 415 et seq. of this title;..... Yes No
- 5. Applicant agrees to abide by the provisions of Title 68, Sections 301 and 415 et seq. of this title and the rules promulgated by the Oklahoma Tax Commission with reference thereto;..... Yes No
- 6. Applicant agrees that it shall not purchase any cigarettes or tobacco products from or sell to a person or entity required to obtain a license unless such person or entity has obtained such license; Yes No
- 7. Applicant agrees to sell tobacco products only to a licensed retailer or Indian tribal entities or licensees of Indian tribal entities. Yes No

OKLAHOMA CIGARETTE AND TOBACCO LICENSING - SUPPLEMENT



Business Name:	FEIN/SSN:
Store Location:	Current Sales Tax Permit Number:

Section 4 Distributing Agent:

Date of First Sales: _____ / _____ / _____

1. Do you owe \$500.00 or more in delinquent cigarette or tobacco taxes?..... Yes No
2. Have you had a dealer, wholesaler, retailer or distributor license revoked by the Oklahoma Tax Commission in the past two years? Yes No
3. Have you been convicted of a crime relating to stolen or counterfeit cigarettes, tobacco products, or receiving stolen or counterfeit cigarettes or tobacco products, or have been convicted of or have entered a plea of guilty or nolo contendere to any felony? Yes No
4. Applicant agrees to the jurisdiction of the Oklahoma Tax Commission and the courts of this state for the purpose of enforcement of the provisions of Title 68, Sections 301 and 415 et seq. of this title; Yes No
5. Applicant agrees to abide by the provisions of Title 68, Sections 301 and 415 et seq. of this title and the rules promulgated by the Oklahoma Tax Commission with reference thereto. Yes No

Section 5 Cigarette/Tobacco Retailers:

Date of First Sales: _____ / _____ / _____

1. Do you owe \$500.00 or more in delinquent cigarette or tobacco taxes?..... Yes No
2. Have you had a dealer, wholesaler, retailer license revoked by the Oklahoma Tax Commission in the past two years? Yes No
3. Have you been convicted of a crime relating to stolen or counterfeit cigarettes, tobacco products, or receiving stolen or counterfeit cigarettes or tobacco products, or have been convicted of or have entered a plea of guilty or nolo contendere to any felony? Yes No
4. Applicant agrees to the jurisdiction of the Oklahoma Tax Commission and the courts of this state for the purpose of enforcement of the provisions of Title 68, Sections 301 and 415 et seq. of this title; Yes No
5. Applicant agrees to abide by the provisions of Title 68, Sections 301 and 415 et seq. of this title and the rules promulgated by the Oklahoma Tax Commission with reference thereto; Yes No
6. Applicant agrees that it shall not purchase any cigarettes or tobacco products for resale from a supplier that does not hold a current wholesaler's license issued pursuant to Title 68, Sections 301 and 415; Yes No
7. Applicant agrees to sell cigarettes or tobacco products only to consumers. Yes No
8. Have you been convicted for violation of any law pertaining to the use, possession, manufacture or sale of any controlled substance pursuant to the Uniform Controlled Dangerous Substances Act, or been found guilty of a violation of any rule promulgated or order issued to control a new product or noncontrolled product or substance pursuant to 63 O.S. Sec. 2-201 or convicted of a violation of any drug or narcotic law of the United States? Yes No

OFFICE USE ONLY

License Number: _____	Approved: _____
License Number: _____	Approved: _____

OKLAHOMA CIGARETTE AND TOBACCO LICENSING - SUPPLEMENT



Business Name:	FEIN/SSN:
Store Location:	Current Sales Tax Permit Number:

Section 6 License, Permit Type and Fees: Notice: Do NOT file Packet C without completing Packet A

Notice: All registrations and license fees must be paid with this Business Registration Application. Failure to include the fees will delay processing of your application. Refer to the "Instructions and Definitions" pages within this packet for further information regarding fees.

Please check (✓) the appropriate box(es) for each license and/or permit that you are applying for and enter the applicable fee amount in the "Total" column at the far right.

License or Permit Type	Basic Fee (each)	Tax Code	Total	
<input type="checkbox"/> 1. Cigarette Manufacturer License (Number of Locations _____) @\$ 250.00		CIP ...\$	_____	.00
<input type="checkbox"/> 2. Joint Wholesalers Cigarette and Tobacco License (Number of Locations _____) @\$ 250.00		CIP ...\$	_____	.00
<input type="checkbox"/> 3. Wholesale Cigarette License (Number of Locations _____) @\$ 250.00		CIP ...\$	_____	.00
<input type="checkbox"/> 4. Wholesale Cigarette Vehicle License with Wholesale Cigarette License (Number of Licenses _____) @\$ 10.00		CIP ...\$	_____	.00
<input type="checkbox"/> 5. Wholesale Cigarette Vehicle License Only (Number of Licenses _____) @\$ 250.00		CIP ...\$	_____	.00
<input type="checkbox"/> 6. Cigarette Distributing Agent License (Number of Locations _____) @\$ 100.00		CIP ...\$	_____	.00
<input type="checkbox"/> 7. Wholesale Tobacco License (Number of Locations _____) @\$ 250.00		TOP ...\$	_____	.00
<input type="checkbox"/> 8. Wholesale Tobacco Vehicle License with Wholesale Tobacco License (Number of Licenses _____) @\$ 10.00		TOP ...\$	_____	.00
<input type="checkbox"/> 9. Wholesale Tobacco Vehicle License Only (Number of Licenses _____) @\$ 250.00		TOP ...\$	_____	.00
<input type="checkbox"/> 10. Tobacco Distributing Agent License (Number of Locations _____) @\$ 100.00		TOP ...\$	_____	.00
<input type="checkbox"/> 11. Tobacco Manufacturer (Number of Locations _____) @\$ 250.00		TOP ...\$	_____	.00
<input type="checkbox"/> 12. Retail Cigarette License (Number of Locations _____) @\$ 30.00		SLP ...\$	_____	.00
<input type="checkbox"/> 13. Retail Tobacco License (Number of Locations _____) @\$ 30.00		SLP ...\$	_____	.00
<input type="checkbox"/> 14. Cash Bond for Cigarette or Tobacco.....\$ 25,000.00		CSF.....	Subtotal ..	.00
Make Checks Payable to: Oklahoma Tax Commission. TOTAL AMOUNT DUE.....				\$.00

Section 7 Signature:

A sole owner, general partner, responsible corporate officer, member, or authorized representative must sign this application.
 I, the undersigned applicant or authorized representative, or if a corporation, a responsible corporate officer for the reporting and remitting of taxes, declare under the penalties of perjury that I have examined this application and attachments and to the best of my knowledge the facts set forth are true and correct, and that the requirements hereunder will be carried out in accordance with the laws of the State of Oklahoma and the rules and regulations of the Oklahoma Tax Commission. I further acknowledge and agree that sales, withholding and motor fuel taxes are trust funds for the State of Oklahoma and that any use of these trust funds other than timely remittance to the State of Oklahoma is embezzlement and can result in criminal prosecution.

Type or print name _____ Sign Name _____
 Type or print title _____ Date _____ / _____ / _____
Month Day Year

Mandatory inclusion of Social Security and/or Federal Employer Identification Number is required on forms filed with the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the Oklahoma Tax Commission. The Oklahoma Tax Commission is not required to give actual notice of changes in any state tax law.