



CIG 50004

Revised 10-2011

CONSOLIDATED MONTHLY CIGARETTE RETURN INCLUDING MULTI-STATE AND TRIBAL RATES

OKLAHOMA TAX COMMISSION
2501 NORTH LINCOLN BOULEVARD
OKLAHOMA CITY, OK 73194

INDICATE
DENOMINATION:

20's
 25's

Taxpayer FEIN	Period of Return	Cigarette License Number

Firm Name _____

Contact Person _____

Address _____

Contact Telephone Number _____

City _____ State _____ Zip _____

CIGARETTE TAX STAMPS	Total	Full Tax Rate	Indicate Tax Jurisdiction						
1. On Hand-Beginning of Period									
2. Add: Stamps Purchased									
3. Total (add lines 1 and 2)									
4. Deduct: Stamps Affixed to Packs									
5. Deduct: Other Legal Deductions (attach documentation)									
6. Total Deductions (add lines 4 and 5)									
7. On Hand-Close of Period									
STAMPED CIGARETTES									
8. On Hand-Beginning of Period									
9. Add: Packages Stamped (from line 4)									
10. Add: Packages Purchased with Stamps Affixed									
11. Add: Adjustment - Shortage									
12. Deduct: Adjustment - Unaccountable									
13. Deduct: Sales (attach sales report)									
14. On Hand-Close of Period									
UNSTAMPED CIGARETTES									
15. On Hand-Beginning of Period									
16. Add: Unstamped Cigarettes Purchased									
17. Add: Adjustment - Unaccountable									
18. Total (add lines 15, 16 and 17)									
19. Deduct: Packages Stamped (from line 4)									
20. Deduct: Other Legal Deductions (attach documentation)									
21. Deduct: Adjustment - Shortage									
22. Total Deductions (add lines 19, 20, and 21)									
23. On Hand-Close of Period									

The return must be filled out completely and in detail and submitted within 10 days following the end of the preceding returning period.

I, the undersigned wholesaler, distributor, jobber or duly authorized legal representative thereof do declare under the penalties of perjury that this report, including the accompanying schedules which are made a part thereof, is to the best of my knowledge and belief true and correct.

Signature: _____

Official Title: _____

Date: _____

INSTRUCTIONS FOR CONSOLIDATED MONTHLY CIGARETTE RETURN INCLUDING MULTI-STATE AND TRIBAL RATES

1. Complete all requested information regarding your wholesale company.
2. Indicate whether this return is for 20 or 25 packs cigarettes. Use a separate sheet for each size cigarette packages.
3. Indicate in the column headers the tax jurisdiction you are reporting for that column, whether it is a tribal designation or another state. Use an additional page if there are not enough columns.
4. Fill in all applicable information for each column.
5. Please note that:

Lines 1 + 2 = lines 4 + 5 + 7

lines 8 + 9 + 10 + 11 - 12 = lines 13 + 14

Lines 15 + 16 + 17 = lines 19 + 20 + 21 + 23

DEFINITIONS

“Full Tax 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.