

**INSTRUCTIONS FOR MONTHLY RETURN OF TOBACCO PRODUCTS
SOLD TO FEDERALLY RECOGNIZED INDIAN TRIBES OR NATIONS – ALL WHOLESALERS**

All Wholesalers:

1. Complete all requested information regarding your wholesale company, including your FEIN or SSN, month and year of return and your Oklahoma Untaxed Tobacco Products License number.
1. List all sales to all smoke shops by invoice number and date, including the total of each product category on that invoice.
3. Enter the total of each product category sold on the Compact row.

In State Wholesalers only:

4. Enter the total of each product category sold on the appropriate line of the Tribal column on the Deduction Recap Schedule.

All Wholesalers:

5. Calculate all tax types (2004 and Prior Tax Due, 2005 Tax, Tribal Trust Tax (if applicable) listed for each product category. Please see rate sheet on how to calculate 2004 and prior Tax Due, 2005 Tax and Tribal Trust Tax for each product category.
6. Enter Total 2004 and prior Tax Due on line 1.
7. Enter Total 2005 Tax due on line 2.
8. Enter Total Tribal Trust Fund Tax Due on line 3.
9. Add lines 1, 2 and 3 and enter on line 4.
10. Enter 2% of line 4 and enter on line 5.
11. Subtract line 5 from line 4 and enter on line 6.
12. If your return is delinquent or incomplete when filed, DO NOT deduct the 2% discount, and calculate interest on the total tax due at 1.5% per month and enter on line 7.
13. If your return is more than 30 days delinquent, also calculate a penalty of 10% and enter on line 8
14. Add lines 6,7 and 8 and enter on line 9 and include your remittance in this amount.
15. Sign and date this form and mail no later than the 15th of the month succeeding the return period to:

**Oklahoma Tax Commission
2501 North Lincoln Boulevard
Oklahoma City, OK 73194**

DEFINITIONS

“Oklahoma Full Rate” – 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.

“Unity Rate 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 August 24, 2012.

“New Unity Rate 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, 2013.

“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.

TRIBAL SALES RATE CHART

TOBACCO TAX RATES				
	Smoking % of Mfg List Price	Chewing % of Mfg List Price	Little Cigars per cigar	Large Cigars per cigar
Full Tax	80%	60%	\$0.036000	\$0.120000
Unity Rate	40%	30%	\$0.018000	\$0.060000
New Unity Rate *	* Rate depends on Tribal Compact. See chart on page 4.			
State/Tribal **	40%	30%	\$0.018000	\$0.060000
No Tax Rate	0%	0%	\$0.000000	\$0.000000
** Due Tribal from Wholesaler (Tribal Tax)	11.68%	8.76%	\$0.005256	\$0.017520

SMOKING TOBACCO	BREAKDOWN OF 2004 AND PRIOR TAX DUE AND 2005 TAX DUE		
	2004 and Prior Tax Due	2005 Tax Due	Tribal Trust Fund
Full Tax	0.4000	0.4000	0.0000
Unity Rate	0.1000	0.3000	0.1168
New Unity Rate *	* Rate depends on Tribal Compact. See chart on page 4.		
State/Tribal **	0.1000	0.3000	0.0000
No Tax Rate	0.0000	0.0000	0.0000

CHEWING TOBACCO	BREAKDOWN OF 2004 AND PRIOR TAX DUE AND 2005 TAX DUE		
	2004 and Prior Tax Due	2005 Tax Due	Tribal Trust Fund
Full Tax	0.3000	0.3000	0.00
Unity Rate	0.0750	0.2250	0.876
New Unity Rate *	* Rate depends on Tribal Compact. See chart on page 4.		
State/Tribal **	0.0750	0.2250	0.0000
No Tax Rate	0.0000	0.0000	0.0000

LITTLE CIGARS	BREAKDOWN OF 2004 AND PRIOR TAX DUE AND 2005 TAX DUE		
	2004 and Prior Tax Due	2005 Tax Due	Tribal Trust Fund
Full Tax	0.00900	0.02700	0.00000
Unity Rate	0.00225	0.01575	0.00526
New Unity Rate *	* Rate depends on Tribal Compact. See chart on page 4.		
State/Tribal **	0.00225	0.01575	0.00000
No Tax Rate	0.00000	0.00000	0.00000

CLASS "C" CIGARS	BREAKDOWN OF 2004 AND PRIOR TAX DUE AND 2005 TAX DUE		
	2004 and Prior Tax Due	2005 Tax Due	Tribal Trust Fund
Full Tax	0.03000	0.09000	0.00000
Unity Rate	0.00750	0.05250	0.01752
New Unity Rate *	* Rate depends on Tribal Compact. See chart on page 4.		
State/Tribal **	0.00750	0.05250	0.00000
No Tax Rate	0.00000	0.00000	0.00000

OTHER TOBACCO PRODUCTS TAX BREAKDOWN

TRIBE	SMOKING			CHEWING TOBACCO		
	2004	2005	TRIBAL	2004	2005	TRIBAL
Apache Tribe	10.00%	30.00%	40.00%	7.50%	22.50%	30.00%
Cherokee Nation	10.00%	18.00%	52.00%	7.50%	13.50%	39.00%
Cheyene Arapaho Tribes	10.00%	30.00%	40.00%	7.50%	22.50%	30.00%
Chickasaw Nation	10.00%	18.00%	52.00%	7.50%	13.50%	39.00%
Ccoctaw Nation	10.00%	18.00%	52.00%	7.50%	13.50%	39.00%
Citizen Potawatomi Tribe	10.00%	22.00%	48.00%	7.50%	16.50%	36.00%
Comanche Nation	10.00%	18.00%	52.00%	7.50%	13.50%	39.00%
Eastern Shawnee Tribe	4.80%	0.00%	75.20%	3.60%	0.00%	56.40%
Fort Sill Apache Tribe	10.00%	30.00%	40.00%	7.50%	22.50%	30.00%
Iowa Tribe	10.00%	10.00%	60.00%	7.50%	7.50%	45.00%
Kaw Nation	10.00%	10.00%	60.00%	7.50%	7.50%	45.00%
Kickapoo Tribe	10.00%	14.00%	56.00%	7.50%	10.50%	42.00%
Miami Tribe	4.80%	0.00%	75.20%	3.60%	0.00%	56.40%
Osage Nation	10.00%	14.00%	56.00%	7.50%	10.50%	42.00%
Otoe-Missouria Tribe	10.00%	10.00%	60.00%	7.50%	7.50%	45.00%
Ottawa Tribe	4.80%	0.00%	75.20%	3.60%	0.00%	56.40%
Pawnee Nation	10.00%	14.00%	56.00%	7.50%	10.50%	42.00%
Ponca Tribe of Oklahoma	10.00%	14.00%	56.00%	7.50%	10.50%	42.00%
Quapaw Tribe	4.80%	0.00%	75.20%	3.60%	0.00%	56.40%
Sac & Fox Nation	10.00%	18.00%	52.00%	7.50%	13.50%	39.00%
Seminole Nation	10.00%	14.00%	56.00%	7.50%	10.50%	42.00%
Thlopthlocco Tribal Town	10.00%	14.00%	56.00%	7.50%	10.50%	42.00%
Tonkawa Tribe	10.00%	10.00%	60.00%	7.50%	7.50%	45.00%
Wyandotte Nation	4.80%	0.00%	75.20%	3.60%	0.00%	56.40%

TRIBE	LITTLE CIGARS			CLASS C CIGARS		
	2004	2005	TRIBAL	2004	2005	TRIBAL
Apache Tribe	\$0.002250	\$0.015750	\$0.018000	\$0.007500	\$0.052500	\$0.060000
Cherokee Nation	\$0.002250	\$0.010350	\$0.023400	\$0.007500	\$0.034500	\$0.078000
Cheyene Arapaho Tribes	\$0.002250	\$0.015750	\$0.018000	\$0.007500	\$0.052500	\$0.060000
Chickasaw Nation	\$0.002250	\$0.010350	\$0.023400	\$0.007500	\$0.034500	\$0.078000
Ccoctaw Nation	\$0.002250	\$0.010350	\$0.023400	\$0.007500	\$0.034500	\$0.078000
Citizen Potawatomi Tribe	\$0.002250	\$0.012150	\$0.021600	\$0.007500	\$0.040500	\$0.072000
Comanche Nation	\$0.002250	\$0.010350	\$0.023400	\$0.007500	\$0.034500	\$0.078000
Eastern Shawnee Tribe	\$0.002160	\$0.000000	\$0.033840	\$0.007200	\$0.000000	\$0.112800
Fort Sill Apache Tribe	\$0.002250	\$0.015750	\$0.018000	\$0.007500	\$0.052500	\$0.060000
Iowa Tribe	\$0.002250	\$0.006750	\$0.027000	\$0.007500	\$0.022500	\$0.090000
Kaw Nation	\$0.002250	\$0.006750	\$0.027000	\$0.007500	\$0.022500	\$0.090000
Kickapoo Tribe	\$0.002250	\$0.008750	\$0.025000	\$0.007500	\$0.028500	\$0.084000
Miami Tribe	\$0.002160	\$0.000000	\$0.033840	\$0.007200	\$0.000000	\$0.112800
Osage Nation	\$0.002250	\$0.008750	\$0.025000	\$0.007500	\$0.028500	\$0.084000
Otoe-Missouria Tribe	\$0.002250	\$0.006750	\$0.027000	\$0.007500	\$0.022500	\$0.090000
Ottawa Tribe	\$0.002160	\$0.000000	\$0.033840	\$0.007200	\$0.000000	\$0.112800
Pawnee Nation	\$0.002250	\$0.008750	\$0.025000	\$0.007500	\$0.028500	\$0.084000
Ponca Tribe of Oklahoma	\$0.002250	\$0.008750	\$0.025000	\$0.007500	\$0.028500	\$0.084000
Quapaw Tribe	\$0.002160	\$0.000000	\$0.033840	\$0.007200	\$0.000000	\$0.112800
Sac & Fox Nation	\$0.002250	\$0.010350	\$0.023400	\$0.007500	\$0.034500	\$0.078000
Seminole Nation	\$0.002250	\$0.008750	\$0.025000	\$0.007500	\$0.028500	\$0.084000
Thlopthlocco Tribal Town	\$0.002250	\$0.008750	\$0.025000	\$0.007500	\$0.028500	\$0.084000
Tonkawa Tribe	\$0.002250	\$0.006750	\$0.027000	\$0.007500	\$0.022500	\$0.090000
Wyandotte Nation	\$0.002160	\$0.000000	\$0.033840	\$0.007200	\$0.000000	\$0.112800