



**T0B 50005**

Revised 9-2011

## CIGARETTE AND TOBACCO INVOICE SCHEDULE

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

Taxpayer FEIN	Period of Return	Cigarette License Number

Firm Name

Contact Person

Address

Contact Telephone Number

City

State

Zip

1. OTC Sales Tax Permit	2. OTC Cigarette Tobacco Permit (Use TR Number for Tribal Shops)	3. Ship To Name	4. Ship To Address	5. Ship To City	6. Ship To State	7. Ship To Zip	8. Transaction Type	9. Product Type

10. Invoice Number	11. Invoice Date	12. UPC Code	13. Description	14. Pack or Individual Unit Weight	15. Sell Unit Quantity	16. U/M Description	17. Manufacturer Unit List Price

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 CIGARETTE AND TOBACCO INVOICE SCHEDULE

### All Wholesalers:

**Remittance and credits are subject to final audit. Credits will be disallowed without the proper documentation. You are required to file the return each calendar month even if there are no transactions. Returns that do not include all information requested on the prescribed forms will not constitute the mandatory return and will be regarded as delinquent.**

**Complete all requested information regarding your wholesale company, including your FEIN or SSN, month and year of report and your Oklahoma Tax Commission License number.**

### Line Rules:

1. Enter the Oklahoma Tax Commission Sales Tax Permit of the Retail outlet you are selling to under the column OTC Sales Tax Permit.
2. Enter the Oklahoma Tax Commission Retail, Wholesale or Distributor permit number of the outlet you are selling to under the column OTC Cigarette Tobacco permit (use TR number for the Tribal Shops).
3. Enter the name of the entity the shipment is being shipped to under the column Ship to Name.
4. Enter the address of the entity the shipment is being shipped to under the column Ship to Address.
5. Enter the city of the entity the shipment is being shipped to under the column Ship to City.
6. Enter the state of the entity the shipment is being shipped to under the column Ship to State.
7. Enter the Zip Code of the entity the shipment is being shipped to under the column Ship to Zip.
8. Enter the type of transaction made under the column Transaction Type. Please use the following abbreviations to identify the transaction type:
  - CM – Credit Memo
  - PU – Purchases
  - SL – Sales
9. Enter the product type (either 20's or 25's) under the column Product Type.
10. Enter the invoice number of the shipment being shipped under the column invoice number.
11. Enter the date of the shipment under the column Invoice Date.
12. Enter the UPC code of the product sold under the column UPC Code.
13. Enter a short description of the product under the column Description.
14. Enter the weight (in ounces) of the product sold under the column Individual Unit Weight.
15. Enter the number of units sold under the column Unit Quantity.
16. Enter the unit of measurement (packs, cans, bags, sticks) under the column U/M Description.
17. Enter the manufacture list price of the product sold under the column Manufacture List Price.

**Sign and date this form and mail no later than the 10th of the month succeeding the report period to:** **Oklahoma Tax Commission**  
**2501 North Lincoln Boulevard**  
**Oklahoma City, OK 73194**

## DEFINITIONS

“Oklahoma Full Rate” – means all full-tax-rate locations in the State of Oklahoma.

“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 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 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.

“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.