



**OKLAHOMA**  
Tax Commission

# Oklahoma Business Registration Packet for Cigarette and Tobacco Licensing

## **Cigarette and Tobacco Supplement 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, Mail to:

Oklahoma Tax Commission  
Oklahoma City, OK 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 (OTC) immediately. Complete Form BT-115-C. A new permit card will be issued with the new information.

If you discontinue doing business, you must complete the back of the card with the appropriate information and return to the OTC.

If your business changes type of ownership, (For example from an individual (sole proprietor) to an 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 or before 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 Taxpayer Resource Center at 405.521.3160.

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** - 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** - 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 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 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. A “place of business” cannot be a location with a physical residential address. The Tax Commission shall not issue a license for a place of business with a physical residential address. 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. Defined as:

- 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 defined, having possession of more than 1,000 cigarettes.

**Distributing Agent** - Includes 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.
3. The distributing agent must be in this state with storage facilities in this state.

**Cigarette** - Includes all rolled tobacco or any substitute wrapped in paper or any substitute, and weighing not to exceed three pounds per thousand cigarettes.

**Tobacco Products** - 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.

## **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 OTC.

Surety bonds must be on OTC 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 **tax.ok.gov**. Questions concerning bond requirements should be directed to our Taxpayer Resource 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 License .....Complete Section 3.
3.  Wholesale Cigarette License .....Complete 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 License .....Complete 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 License .....Complete 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 (OTC) in the past two years? .....  Yes  No
3. Have you been convicted of a crime relating to stolen or counterfeit cigarettes, 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 OTC and the courts of this state for the purpose of enforcement of the provisions of 68 OS Sections 301 and/or 415 et seq.....  Yes  No
5. Applicant agrees to abide by the provisions of 68 OS Sections 301 and/or 415 et seq. and the rules promulgated by the OTC.....  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 Title 37 Section 600.22 of the Oklahoma Statutes" .....  True  False
  
  - OR
  
  - B. "I am in full compliance with the provisions of Paragraph 2 of Subsection A of Title 37 Section 600.23 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 (OTC) in the past two years? .....  Yes  No
  
- 3. Have you been convicted of a crime relating to stolen or counterfeit cigarettes, tobacco products, 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 OTC and the courts of this state for the purpose of enforcement of the provisions of 68 OS Sections 301 and 415 et seq. ....  Yes  No
  
- 5. Applicant agrees to abide by the provisions of 68 OS Sections 301 and 415 et seq. and the rules promulgated by the OTC 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 (OTC) in the past two years? .....  Yes  No
3. Have you been convicted of a crime relating to stolen or counterfeit cigarettes, tobacco products, 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 OTC and the courts of this state for the purpose of enforcement of the provisions of 68 OS Sections 301 and 415 et seq. ....  Yes  No
5. Applicant agrees to abide by the provisions of 68 OS Sections 301 and 415 et seq. and the rules promulgated by the OTC.....  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 (OTC) 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 OTC and the courts of this state for the purpose of enforcement of the provisions of 68 OS Sections 301 and 415 et seq. ....  Yes  No
5. Applicant agrees to abide by the provisions of 68 OS Sections 301 and 415 et seq. and the rules promulgated by the OTC.....  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 68 OS 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 68 OS O.S. Section 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**

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

**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 (OTC). 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 Number and/or Federal Employer Identification Number is required on forms filed with the OTC 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 OTC. The OTC is not required to give actual notice of changes in any state tax law.