

## Cigarette Uniform Table of Codes

Document Type
<b>Options</b>
Invoice
Purchase Order
Credit Memo
Affidavit
Returned Goods Authorization
Confirmation
Bill of Lading
Other

Customer Type
<b>Options</b>
Distributor
Manufacturer
Retailer
Subjobber
Employee
Customer
Wholesaler
Delivery Seller
Native
Military
Government
InterBranch Transfer
Distribution Center

Federal Description
<b>Options</b>
Cigarette
Small Cigar

Type of Adjustment
<b>Options</b>
Damaged
Destroyed
Floor Stock
Small Cigar
Counting Error
Returned
Shipment Error
Stolen
Transfer
Shrinkage
Timing

Address Type
<b>Options</b>
Mailing
Location
Billing
Delivery

Schedule Type	
<b>Code</b>	<b>Description</b>
1A	Cigarettes received from a manufacturer or first importer.
1B	Cigarettes received from a person other than a manufacturer or first importer (i.e., wholesaler, distributor, or other licensee).
1C	Cigarettes received from a retailer or end user.
1D	Cigarettes received by a manufacturer or first importer from a person other than a manufacturer or first importer.
2A	Cigarettes disbursed by a manufacturer or first importer.
2B	Cigarettes disbursed to a person other than a manufacturer or first importer (e.g., a wholesaler, distributor, or other licensee)
2C	Cigarettes disbursed to a retailer or end user.
2D	Cigarettes returned to the manufacturer.

Unit Description (UPCUOM)	
<b>Types</b>	<b>Description</b>
CAR	Carton
CSE	Case
PAK	Pack
STK	Stick

MSA Status Types	
<b>Types</b>	<b>Description</b>
OPM	Original Partnership Manufacturer
SPM	Subsequent Participating Manufacturer
NPM	Non-Participating Manufacturer
N/A	Not Applicable
PM	Participating Manufacturer
NPM1	Non-Participating Manufacturer 1
NPM2	Non-Participating Manufacturer 2
NSM	Texas

Oregon State Description Codes (Tobacco)	
OR-TP1	All tobacco products tax (excluding moist snuff, chewing tobacco, and cigars) taxed by Value (wholesale price).
OR-MS1	Moist snuff (definition A)
OR-MS2	Moist snuff (definition A)
OR-MS3	Moist snuff (definition B)
OR-MS4	Moist snuff (definition B)
OR-CGR1	Cigars subject to cap (cigars purchased for 77¢ or more each) by number (Quantity) of units).
OR-CGR2	Cigars below cap (cigars purchased for less than 77¢ each) taxed by Value (wholesale price).

Stamp Unit of Measure (StampUOM)
<b>Options</b>
10
20
25

## Reporting Cigarette Transactions

### **Schedule of Receipts (1A-1D) provide detail of cigarettes received in inventory**

#### **1A – Cigarettes received from manufacturer or first importer**

Filer is reporting cigarettes received that were purchased from the original manufacturer or first importer.

#### **1B – Cigarettes received from a person other than a manufacturer or first importer**

Filer is reporting cigarettes received from a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee.)

#### **1C – Cigarettes received from a retailer or end user**

Filer is reporting cigarettes received that were returned by the customer.

Note that “Customer” in this context DOES NOT include manufacturer, first importer, vendor, or a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee). “Customer” DOES include a retailer or reseller to consumers.

#### **1D – Cigarettes received by manufacturer or first importer from a person other than a manufacturer or first importer**

Manufacturer is reporting the receipt of cigarettes returned by a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee).

### **Schedule of Disbursements (2A-2D) provide detail of cigarettes disbursed in inventory**

#### **2A – Cigarettes disbursed by a manufacturer or first importer**

Filer is reporting the sale of cigarettes.

#### **2B – Cigarettes disbursed to a person other than a manufacturer or first importer**

Filer is reporting the disbursement of cigarettes to a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee).

#### **2C – Cigarettes disbursed to a retailer or end user**

Filer is reporting the sale of cigarettes to customers (e.g., retailer, employee, or other direct consumer.)

Note that “Customer” in this context DOES NOT include manufacturer, first importer, vendor, or a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee). “Customer” DOES include a retailer or reseller to consumers.

#### **2D – Cigarettes returned to a manufacturer**

Filer is reporting the return of cigarettes to the manufacturer.