

## 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	
Code	Description
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)	
Types	Description
CAR	Carton
CSE	Case
PAK	Pack
STK	Stick

MSA Status Types	
Types	Description
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	Most snuff (definition B)
OR-MS4	Most 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.