

Tobacco Uniform Codes and Schedules

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

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

Federal Description (Tobacco)
Options
Chewing Tobacco
Cigarette
Cigarette Paper
Cigarette Tube
Large Cigar
Pipe Tobacco
Roll Your Own
Small Cigar
Snuff
Alternative Nicotine Product
E-liquid Product
Vapor Product
Other

Address Type
Options
Mailing
Location
Billing
Delivery

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

Unit Description (UPCUOM)	
Types	Description
PAK	Pack
STK	Stick
BOX	Box
ECH	Eaches (each defined unit of taxable product)
BAG	Bag
TIN	Tin
FOI	Foil
CAN	Can
BUL	Bulk
TUB	Tub
PCH	Pouch
BUN	Bundle
PLG	Plug
CUT	Cut
BOT	Bottle
JAR	Jar
OTH	Other

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).

Reporting Tobacco (OTP) Transactions

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

1A – OTP received from manufacturer or first importer

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

1B – OTP received from a person other than a manufacturer or first importer

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

1C – OTP received from a retailer or end user

Filer is reporting OTP 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 – OTP received by manufacturer or first importer from a person other than a manufacturer or first importer

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

Schedule of Disbursements (2A-2D) provide detail of OTP disbursed in inventory

2A – OTP disbursed by a manufacturer or first importer

Filer is reporting the sale of OTP.

2B – OTP disbursed to a person other than a manufacturer or first importer

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

2C – OTP disbursed to a retailer or end user

Filer is reporting the sale of OTP 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 – OTP returned to a manufacturer

Filer is reporting the return of OTP to the manufacturer.