

# Tobacco Uniform Table of Codes

## Type of Transaction Document Codes

Invoice  
Purchase Order  
Credit Memo  
Affidavit  
Invoice  
Confirmation  
Bill of Lading  
Other

## Type of Schedule Codes

1A - OTP received from manufacturer or first importer  
1B - OTP received from a person other than a manufacturer or first importer  
1C - OTP received from a retailer or end user  
1D - OTP received by manufacturer or first importer  
2A - OTP disbursed by a manufacturer or first importer from a person other than a manufacturer or first importer  
2B - OTP disbursed to a person other than a manufacturer or first importer  
2C - OTP disbursed to a retailer or end user  
2D - OTP returned to the manufacturer

## Type of Customer Codes

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

## Type of Unit Description

PAK - Pack  
STK - Stick  
BOX - Box  
ECH - Each  
BAG - Bag  
TIN - Tin  
FOI - Foil  
CAN - Can  
BUL - Bulk  
TUB - Tub  
PCH - Pouch  
BUN - Bunch  
PLG - Plug  
CUT - Cut  
BOT - Bottle  
JAR - Jar  
OTH - Other

## Type of MSA Status Codes

OPM - Original Participating Manufacturer  
NPM - Non-Participating Manufacturer  
SPM - Subsequent Participating Manufacturer  
N/A - Not Applicable  
PM - Participating Manufacturer

## Original Participating Manufacturers (OPM)

Brown & Williamson Tobacco Corporation  
Lorillard Tobacco Corporation  
Philip Morris Incorporated (Altria)  
R.J. Reynolds Tobacco Company

## Subsequent Participating Manufacturers (SPM)

Commonwealth Brands, Inc.  
Farmer's Tobacco Co. of Cythiana, Inc.  
ITG Brands, LLC (formerly Lignum - 2, Inc.)  
Japan Tobacco International, U.S.A, Inc.  
Liggett Group LLC  
NASCO Products, LLC  
Peter Stokkebye Tobaksfabrik A/S  
Santa Fe Natural Tobacco Co Inc.  
Scandinavian Tobacco Group  
Sherman's 1400 B'Way NYC Ltd.  
Tabacalera del Estes, S.A. (TABESA)  
Top Tobacco, L.P.  
U.S. Flue-Cured Tobacco Growers, Inc.  
Vector Tobacco, Inc.  
Wind River Tobacco Company LLC

## Type of Fed Desc Codes

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

## Type of Tax Jurisdiction

WI - Wisconsin  
WITRB - Wisconsin Tribal  
Unstamped  
Other State Jurisdiction

## Type of Address Codes

Mailing  
Location  
Billing  
Delivery

## Type of State Desc Codes

Cigar  
Moist Snuff  
OTP - Other Tobacco Products  
Non Taxable

# Tobacco Transaction Examples

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

**1A** – Other tobacco products received from manufacturer or first importer

*Examples:*

1. Other tobacco products received from a manufacturer inside of the United States
2. Other tobacco products received from a first importer of Tobacco products manufactured outside of United States

**1B** – Other tobacco products received from a person other than a manufacturer or first importer

*Examples:*

1. Wholesaler
2. Distributor
3. Other licensee

**1C** – Other tobacco products received from a retailer or end user

*Example:*

Return from a customer

**1D** – Other tobacco products received by manufacturer or first importer from a person other than a manufacturer or first importer

*Examples:*

1. Wholesaler
2. Other licensee

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

**2A** – Other tobacco products disbursed by a manufacturer or first importer

*Example:*

A manufacturer selling to a wholesaler or distributor

**2B** – Other tobacco products disbursed to a person other than a manufacturer or first importer

*Examples:*

1. Wholesaler
2. Distributor
3. Other licensee

**2C** – Other tobacco products disbursed to a retailer or end user

*Example:*

A sale from a wholesaler to a retailer

**2D** – Other tobacco products returned to a manufacturer

*Example:*

Other tobacco products returned by a wholesaler to a manufacturer