

# Tobacco Uniform Table of Codes

<b>Type of Transaction Document Codes</b> Invoice Purchase Order Credit Memo Affidavit Invoice Confirmation Bill of Lading Other	<b>Type of Schedule Codes</b> 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	
<b>Type of Customer Codes</b> Distributor Manufacturer Retailer Subjobber Employee Customer Wholesaler Delivery Seller Native Military Government InterBranch Transfer Distribution Center	<b>Type of Unit Description</b> 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	<b>Type of MSA Status Codes</b> OPM - Original Participating Manufacturer NPM - Non-Participating Manufacturer SPM - Subsequent Participating Manufacturer N/A - Not Applicable PM - Participating Manufacturer
<b>Type of Fed Desc Codes</b> 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	<b>Type of Tax Jurisdiction</b> WI - Wisconsin WITRB - Wisconsin Tribal Unstamped Other State Jurisdiction	<b>Original Participating Manufacturers (OPM)</b> Brown & Williamson Tobacco Corporation Lorillard Tobacco Corporation Philip Morris Incorporated (Altria) R.J. Reynolds Tobacco Company
<b>Type of State Desc Codes</b> Cigar Moist Snuff OTP - Other Tobacco Products Non Taxable Vapor	<b>Type of Address Codes</b> Mailing Location Billing Delivery	<b>Subsequent Participating Manufacturers (SPM)</b> 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

# 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