



# Uniform Tobacco Transaction Schedule - Instructions

This schedule is used to report all transactions related to receipts and disbursements of other tobacco products.

## Definitions

**Delivery Seller** - A person who makes delivery sales.

**Delivery Sale** - Any sale of cigarettes or smokeless tobacco to a consumer if –  
– the consumer orders by telephone or other method of voice transmission, the mail, or the Internet or other online service, or the seller is otherwise not in the physical presence of the buyer when the request for purchase or order is made; or  
– the cigarettes or smokeless tobacco products are delivered to the buyer by common carrier, private delivery service, or other method of delivery, or  
– the seller is not in the physical presence of the buyer when the buyer obtains possession of the cigarettes or smokeless tobacco.

## Schedule Details

**Schedule Code** – There are two types of schedules that show movement of product.

**-Schedule of Receipts** provides detail to support all cigarettes received. Each receipt of product should be listed on a separate line. Refer to the electronic filing Table of Codes.

**-Schedule of Disbursements** provides detail to support all cigarettes disbursed. Each disbursement of product should be listed on a separate line. Refer to the electronic filing Table of Codes.

**Document Date** – Enter the date as provided on the vendor / customer invoice or other document. When multiple dates are listed on the invoice, the document date is the date the product is picked up by the carrier for delivery.

**Document Type** – Enter the appropriate code for the type of document. Refer to the electronic filing Table of Codes.

**Document Number** – Enter the invoice or other document number as provided.

**Type of Customer** – Enter the appropriate code for the type of customer. Refer to the electronic filing Table of Codes.

**Name** – Enter the name of the entity purchased from or sold to, depending on the type of transaction being reported. Report the entity as invoiced. Invoices are to show the name(s) and address(es) of permittees as permitted or licensed (legal name, “doing business as” name (DBA) and street address).

**Address, City, State, and Zip Code** – Enter the physical address, city, state, country and zip code of the entity purchase from, sold to, or shipped/billed to depending on the type of transaction being reported. Do not enter Post Office box information. More than one address may be entered.

**Customer FEIN** – Enter the Federal Employer Identification Number (FEIN) or the Federal Tax Identification Number. The FEIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United State for the purposes of identification.

**Customer ID** – Enter your state, tribal or other unique customer ID as an additional identifier of your customer. This field is optional.

**Fed Description** – Enter the type of tobacco based on the federal definition. Refer to the electronic filing Table of Codes.

**State Description** – Enter the type of tobacco product based on the state’s statutes and regulations.

**MSA Status** – Refer to the electronic filing Table of Codes and select the appropriate code for the MSA status of the manufacturer.

**\*Price** – Enter the sales price of the tobacco product. This field only applies to delivery sellers.

**Tax Jurisdiction** – Enter the applicable tax jurisdiction code. Refer to the electronic filing Table of Codes.

**UPC Number** – Enter the Universal Product Code (UPC) assigned to the product brand you are reporting.

**UPCs Unit of Measure (UPCs UOM)** – Refer to the electronic filing Table of Codes and select the appropriate code for the UOM of the UPC being reported.

**Product Description** – Enter a narrative description of the product being reported. This information is typically taken from the line item on the invoice.

**Manufacturer** – Enter the manufacturer of the cigarettes being reported. Refer to reporting state’s tobacco directory.

**Manufacturer EIN** – Enter the Employer Identification Number of the manufacturer of the cigarettes being reported. This field is optional.

**Brand Family** – Enter the brand family for the product being reported. This should agree with the UPC identified in the UPC number field. Refer to the electronic filing Table of Codes.

**Unit** – Enter the lowest number of consumable units in the retail package being reported.

**Unit Description** – Enter the appropriate unit description code. Refer to the electronic filing Table of Codes.

**Weight / Volume** – Enter the total weight or volume of the retail package being reported.

**Value** – Enter the dollar value for the product being reported. Check with the specific state into which the tobacco products are being shipped if you have questions about that state’s specific tax base.

**Quantity** – Enter the total quantity of the packs being reported.

**Sticks Per Pack** – Enter the total number of sticks per pack you are reporting.

**Stick Count** – If large or small cigar is entered as the Fed Description, multiply the “unit” by quantity. If RYO is entered as the Fed Description, divide the total ounces by .09.

**Extended Taxable Amount** – Multiply the “quantity” by either the “unit”, “weight”, or “value”. Check with the specific state into which the tobacco products are being shipped for any rules regarding rounding which may apply.