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Pennsylvania
Department of Revenue



**Cigarette Stamping Agent
Guide to Consolidated
Cigarette Filing**



Contents

Introduction..... 3
 Helpful Links..... 3
Physical Inventory of Cigarette(s) Instructions 4
 Relevant Codes 7
Unaffixed Stamp Report Instructions..... 9
 Relevant Codes 10
Transactions 12
 Relevant Codes 16
INDEX..... 16

Introduction

This document is to assist Cigarette Stamping Agents (CSAs) in filing the Consolidated Cigarette Report and uploading in [myPATH](#) the associated Excel spreadsheet. In this resource you will find instructions, tables of codes, and other information that may be of assistance during the filing process. ***If you are a CSA, you must file this report by the 20th of every month for the preceding month's sales. This report is required for all cigarette purchases you make and for all sales you make in Pennsylvania.***

Sales of unstamped cigarettes to PA consumers is a crime, punishable with monetary fines, time in jail, and/or loss of license.

What part of the cigarette supply chain do you do business in?

Cigarette Stamping Agent (CSA): You apply tax stamps to products purchased from the Manufacturer and then supply Wholesalers and Retailers the fully stamped product.

Manufacturer: You produce tobacco products that are intended for resale. ***If you only manufacture tobacco products and do not apply tax stamps for sales to wholesalers or retailers, you should not file this report.***

Retailer: You sell tobacco, vape, or other tobacco-based nicotine products to the individual end user of the product. For cigarettes and little cigars, all sales by retailers must have a PA cigarette tax stamp applied by a PA-licensed Cigarette Stamping Agent (CSA). ***If you are a Retailer only (not a CSA), you should not file this report.***

Helpful Links

[PA Code – Cigarette Section](#)

[REV-703 Pennsylvania Cigarette and Other Tobacco Products Administrative Due Dates](#)

Physical Inventory of Cigarette(s) Instructions

Physical Inventory of Cigarettes: This is the first tab of the Consolidated Cigarette Report. This schedule is a combination of two inventory schedules: Adjustments to Inventory and End-of-Period Physical Inventory of Cigarettes. Note that the End-of-Period Physical Inventory from the previous reporting period must equal your Beginning-of-Period Physical Inventory for the current reporting period.

The **Physical Inventory of Cigarettes** tab is for reporting of cigarette *volumes* only.

Do **not** enter any dollar amounts,
or any accounting for unaffixed cigarette stamps on this tab.

- To track **Adjustments to Inventory**, select the applicable 'Adjustment Type' from the drop-down box in column A, and fill out all columns B through L.
- To track **End-of-Period Physical Inventory**, (not an adjustment), leave blank the 'Adjustment Type' column A, and fill out all columns B thru L.

Column Headers	Description	Relevant Code(s)
(Column A) Adjustment Type	Report items <u>not</u> covered by an invoice which includes, but is not limited, to adjustments for damaged, lost, destroyed or stolen cigarettes or little cigars. Selection of Adjustment Type in the drop-down box: Counting Error, Damaged, Destroyed, Exempt, Returned to Manufacturer, Returned from Retailer, Shipment Error, Shrinkage, Stolen, Timing, Intra-Company Transfer, Other. CSAs' purchases of unstamped cigarettes or little cigars from manufacturers or other sources, and CSA's stamped sales to retailers and other downstream entities are <u>not</u> to be reported on the 'Physical Inventory' tab.	Please see 'Relevant Codes' on page 5
(Column B) Product Type	Enter the type of product.	Cigarette, Little Cigar

<p>(Column C)</p> <p>MSA Status</p>	<p>Enter NPM or PM to indicate if the cigarette was manufactured by an original participating, subsequent participating, or non-participating manufacturer to the Master Settlement Agreement (MSA).</p> <p>Types of MSA Status Codes (use abbreviated code):</p> <ul style="list-style-type: none"> • NPM (Non-Participating Manufacturer) • PM (Participating Manufacturer) • N/A – Not Applicable (this is a valid option only for Little Cigars, never to be used for Cigarettes) 	<p>NPM, PM, N/A</p>
<p>(Column D)</p> <p>Tax Jurisdiction</p>	<p>Enter the applicable ‘Tax Jurisdiction’ code corresponding to the tax stamp affixed and/or tax paid (if any):</p> <ul style="list-style-type: none"> • For PA stamped cigarettes outside of Philadelphia, enter PA. • For Philadelphia stamped cigarettes, enter PAPHL. • For unstamped cigarettes, enter UNSTP. • For cigarettes stamped in other states/jurisdictions, enter the applicable code listed in the Table of Codes tab. • For cigarettes stamped in another state/jurisdiction not listed in the Table of Codes, enter OTH. 	<p>Please see ‘Relevant Codes’ on page 5</p>
<p>(Column E)</p> <p>UPC Number</p>	<p>Enter the Universal Product Code (UPC) assigned to the product brand style and package size combination you are reporting. The UPC Code should be available from your product’s packaging. If you do not have the UPC Codes available, they are available for all PA Directory-certified product at the Attorney General’s website: https://www.attorneygeneral.gov/protect-yourself/tobacco-directory.</p> <p>Note that the same brand style will have different UPCs depending on whether it is sold in cases, cartons, or packs, and be sure to select the correct UPC that corresponds to the packaging size of the product you are reporting. For example, the UPCs for ‘Marlboro Red Label 100's Box’ are:</p> <ul style="list-style-type: none"> • 028200036902 if sold in Cases (CSE) • 028200136909 if sold in Cartons (CAR) • 02836920 if sold in Packs (PAK) 	<p>12 digits (no dashes)</p>
<p>(Column F)</p> <p>Unit of Measure</p>	<p>Enter the unit of measure of the product being reported.</p> <p>The following abbreviations are to be used:</p> <p>CSE – Case CAR – Carton PAK – Pack STK – Stick (not to be normally used)</p>	<p>CSE, CAR, PAK, STK</p>

	<p>It is <i>illegal</i> to sell Cigarettes by the Stick or in any packaging containing fewer than 20 sticks.</p> <p>Your entry in Column F should agree with the UPC identified in the UPC number field (Column E).</p>	
<p>(Column G) Manufacturer Name</p>	<p>Enter the Name of the Manufacturer for the brand you are reporting.</p>	
<p>(Column H) Manufacturer's FEIN</p>	<p>Enter the FEIN of the Manufacturer for the brand you are reporting. The FEIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purposes of identification. If you do not know the Manufacturer's FEIN, you can contact the Manufacturer from whom you obtained the cigarettes and request that they include their FEIN on all their invoices for products purchased by you.</p>	<p>9 digits (no dashes)</p>
<p>(Column I) Brand Family</p>	<p>Enter the brand family for the product being reported. Your entry in Column I should agree with the UPC identified in the UPC number field (Column E).</p>	
<p>(Column J) Quantity</p>	<p>Enter the total quantity of the packs being reported. Note that if the Unit of Measure you entered in Column F is anything other than PAK (e.g., if you entered CSE or CAR in Column F), then you will need to do some basic math:</p> <ul style="list-style-type: none"> • 1 Carton (CAR) = 10 Packs • 1 12M Case (CSE) = 60 Cartons = 600 Packs for standard 12M master cases • 1 10M Case (CSE) = 50 Cartons = 500 Packs for 10M master cases 	
<p>(Column K) Sticks Per Pack</p>	<p>Enter the total number of sticks per pack for the product you are reporting.</p>	
<p>(Column L) Total Sticks</p>	<p>Enter the total number of cigarette sticks you are reporting.</p>	

Relevant Codes

Types of Adjustment Codes – Column A
Counting Error – This could refer to a discrepancy in the actual count of cigarettes or little cigars in inventory compared to what is recorded in the books or system.
Damaged – Refers to cigarettes or little cigars that have been physically harmed or impaired in such a way as to spoil their value, usefulness, or normal function.
Destroyed – Refers to cigarettes or little cigars that have been disposed of completely or ruined irreparably.
Exempt – Refers to cigarettes or little cigars that are not subject to certain regulations or taxes due to specific characteristics or uses. This includes unstamped tax-exempt sales to certain department-approved Veteran Administration (VA) facilities in PA.
Returned to Manufacturer – Refers to cigarettes or little cigars that have been sent back by the CSA to the manufacturer due to defects, damages, recalls, flavor bans, or other issues.
Returned from Retailers – Refers to cigarettes or little cigars that have been sent back by Retailers to the CSA due to PA Directory removal, defects, damages, recalls, flavor bans, or other issues.
Shipment Error – This could refer to mistakes made during the shipping process, such as sending the wrong quantity or type of cigarettes or tobacco products or sending to the wrong address. As an example, if a wholesaler orders 10 cases and the manufacturer ships 9 cases.
Shrinkage – Refers to the loss of products between (a) point of manufacture and point of sale to CSAs, or (b) point of purchase and point of sale (at either the wholesale or retailer level). Such loss may be due to employee theft, shoplifting, administrative errors, or internal fraud.
Stolen – Refers to cigarettes or tobacco products that have been unlawfully taken without consent, e.g., during a Breaking and Entering/burglary.
Timing – Refers to the scheduling or sequencing of operations in the wholesale process, such as relatively minor timing differences between when orders are placed, when shipments are received, and/or when deliveries are made to retailers.
Intra-Company Transfer – Refers to the movement of cigarettes or little cigars from one location to another, or from the warehouse to another within the same company. (This can only be done with DOR prior approval)
Other – Any other situation not covered by the other Adjustment Codes. (This should not be used in regular submission of documentation without DOR approval)

Type of Description Codes – Column B
Cigarette - A roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether the tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or other substance or material except tobacco. The term does not include a cigar.
Little Cigar - Any roll for smoking that weighs not more than four pounds per thousand, where the wrapper or cover is made of natural leaf tobacco or of any substance containing tobacco.

Type of MSA Status Codes (use the abbreviated codes) – Column C
PM - Participating Manufacturer
NPM - Non-Participating Manufacturer
N/A - Not Applicable (can be used only for Little Cigars; not for Cigarettes)

Type of UPC Unit of Measure – Column F
CSE - Case
CAR - Carton
PAK - Pack
STK – Stick

Unaffixed Stamp Report Instructions

Unaffixed Stamp Report: This is the second tab of the Consolidated Cigarette Report. This schedule is a combination of two stamp schedules: Unaffixed Stamp Purchases & Adjustments to Unaffixed Stamp Inventory. In the context of this tab, **Stamp** refers to the State Excise Tax (SET) stamp used (i) to pay SET on cigarettes; and (ii) to physically denote cigarettes on which SET payment has been made (when the stamp is affixed to a pack of cigarettes).

The **Unaffixed Stamp Report** tab is for reporting of unaffixed cigarette stamp volumes only.

Be sure to **not** enter any cigarette volumes in or out of inventory, or any dollar amounts on this tab.

- To track **Adjustments to Unaffixed Stamp Inventory**, enter the relevant Adjustment Type and Explanation in columns A and B, and fill out columns C and E through H (leaving column D blank).
- To track **Unaffixed Stamp Purchases** (not considered adjustments), leave blank columns A and B, and fill out all columns C through H.

Column Headers	Description	Relevant Code(s)
(Column A) Adjustment Type	Report items involving unaffixed cigarette stamps <u>not</u> covered by an invoice which includes, but is not limited, to adjustments for damaged, lost, destroyed or stolen cigarette stamps. Selection of Adjustment Type in the drop-down box: Counting Error, Damaged, Destroyed, Intra-Company Transfer, Little Cigar, Returned to DOR, Shrinkage, Stolen, Timing, , Other.	Please see 'Relevant Codes' on Page 7
(Column B) Adjustment Explanation	Enter a brief explanation to support the adjustment. Under PA law, CSAs are required to maintain all supporting documentation for such adjustments for a period of 4 years and may be required to provide them to DOR at any point.	
(Column C) Date Received/Date of Adjustment	<ul style="list-style-type: none"> • When tracking Unaffixed Stamp Purchases, enter the date the unaffixed cigarette stamps were physically received from DOR. • When tracking Adjustments to Unaffixed Stamp Inventory, enter the date the adjustment was made. Date must be no earlier than 1 week before the beginning of the filing period and no later than 1 week after the end of the filing period. 	MM/DD/YYYY

(Column D) Purchase Order/Confirmation Number	<ul style="list-style-type: none"> When tracking Unaffixed Stamp Purchases, enter the purchase order number or confirmation number for the unaffixed cigarette stamps received. When tracking Adjustments to Unaffixed Stamp Inventory, leave Column D blank. 	
(Column E) Roll ID/Sequence Number	<ul style="list-style-type: none"> When tracking Unaffixed Stamp Purchases, enter the roll ID/sequence number associated with the unaffixed cigarette stamps received. When tracking Adjustments to Unaffixed Stamp Inventory, enter the roll ID/sequence number associated with the damaged, lost, destroyed, or stolen unaffixed cigarette stamps if known. If the roll ID/sequence number is not known and is not ascertainable from the stamped product and unaffixed stamps inventory still in in your possession, you may leave Column E blank. 	
(Column F) Tax Jurisdiction	<p>Enter the applicable tax jurisdiction code.</p> <ul style="list-style-type: none"> For unaffixed PA cigarette stamps, enter PA. For unaffixed Philadelphia County stamps, enter PAPHL. For unaffixed cigarette stamps for other states/jurisdictions, enter the applicable code listed in the Table of Codes tab. For unaffixed cigarette stamps for another state/jurisdiction not listed in the Table of Codes, enter OTH. 	Please see Table of Codes
(Column G) Stamp Unit of Measure	Enter the unit of measure for each type of cigarette stamp, (20 or 25).	20, 25
(Column H) Count	Enter the total count for the unaffixed cigarette stamps being reported.	

Relevant Codes

Types of Adjustment Codes – Column A
Counting Error – This could refer to a discrepancy in the actual count of unaffixed cigarette stamps in inventory compared to what is recorded in the books or system.
Damaged – Refers to unaffixed cigarette stamps that have been physically harmed or impaired in such a way as to spoil their value, usefulness, or normal function.
Destroyed – Refers to unaffixed cigarette stamps that have been disposed of completely or ruined irreparably.
Little Cigar – Certain jurisdictions require little cigars to be stamped, which makes it necessary to account for the usage of cigarette stamps to stamp packs of little cigars instead of packs of cigarettes.

Thus, such jurisdictions required a complete inventory reconciliation of all stamped cigarettes, stamped little cigars, and remaining unaffixed stamps inventories.
Returned – Refers to unaffixed cigarette stamps that have been sent back to DOR due to various reasons such as CSAs going out of business.
Shrinkage – Refers to the loss of unaffixed cigarette stamps between point of purchase from DOR and point of sale to retailer. The loss may be due to employee theft of unaffixed cigarette stamps, administrative errors, or stamp-accounting fraud.
Stolen – Refers to unaffixed cigarette stamps that have been unlawfully taken without consent, e.g., during a Breaking and Entering/burglary.
Timing – Refers to the scheduling or sequencing of operations in the wholesaling process, such as when stamp orders are placed, when shipments of unaffixed stamps are received, or when stamping takes place to fulfil order placed by retailers.
Intra-company Transfer – Refers to the movement of unaffixed cigarette stamps from one location or warehouse to another within the same company.
Other – Any other situation not covered by the other Adjustment Codes. (This should not be used in regular submission of documentation without DOR approval)

Transactions

Transactions: This is the third tab of the Consolidated Cigarette Report. The uniform transactions schedule in this third tab should hold all information related to cigarette receipts and cigarette disbursement transactions. This schedule is a template that holds all uniform receipt and disbursement schedule types.

- The receipt schedules (1A, 1B, 1C) provide detail to support all cigarettes received. Each receipt of product should be listed on a separate line, with one line corresponding to each unique combination of receipt date, UPC of cigarettes received, and entity from which cigarettes were received. Reporting CSAs are required to enter each line item from all manufacturer-issued and/or importer-issued invoices sent to the CSA for the applicable reporting period as a separate line on the Transactions tab of the Consolidated Cigarette Report.¹

The disbursement schedules (2B, 2C, 2D) provide detail to support all cigarettes disbursed. Each disbursement of product should be listed on a separate line, with one line corresponding to each unique combination of disbursement date, UPC of cigarettes disbursed, and entity to which cigarettes were disbursed. Reporting CSAs are required to enter each line item from all CSA-issued invoices sent to retailers nationally for the applicable reporting period as a separate line on the Transactions tab of the Consolidated Cigarette Report.

Column Headers	Description	Relevant Code(s)
(Column A) Uniform Schedule Code	Enter the schedule code pertaining to the transaction. 1A - Cigarettes received from manufacturer or first importer 1B - Cigarettes received from a person other than a manufacturer or first importer 1C - Cigarettes received from a retailer or individual end user 2B - Cigarettes disbursed to a person other than a manufacturer or first importer, such as a subjobber, transhipper, or other CSA? 2C - Cigarettes disbursed to a retailer or individual end user 2D - Cigarettes returned to the manufacturer, first importer, or upstream entity from whom the CSA originally acquired the cigarettes	1A, 1B, 1C, 2B, 2C, 2D
(Column B) 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. Date must be no earlier than 1 week before the beginning of the filing period and no later than 1 week after the end of the filing period.	MM/DD/YYYY
(Column C) Type	Enter the appropriate code for the type of document.	

¹ Manufacturer-issued and importer-issued invoices sent to the reporting CSA for cigarettes purchased/received by the CSA from manufacturers and importers are referred to as “CSA purchase invoices.”

	Affidavit, Bill of Lading, Credit Memo, Invoice, Purchase Order, Confirmation, Returned Goods Authorization, Other For more detail about these types of documents and how they are used to verify the accuracy of your reporting, please refer to the 'Type of Transaction Document Codes' table in the Index section of this resource.	
(Column D) Number	Enter the invoice or other document number as provided.	
(Column E) Type of Customer	Enter the appropriate term for the type of customer. Delivery Seller, Distribution Center, Distributor, Employee, Individual End User, Government Agency, Inter-Branch Transfer (i.e., Intra-Company Transfer), Manufacturer, Military, Native American, Retailer, Subjobber, Wholesaler	
(Column F) 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 licensees (legal name, "doing business as" name and street address).	
(Column G) Address Line 1	Enter line 1 of the physical address of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported. Do not enter Post Office box information.	123 Main St
(Column H) Address Line 2	Enter line 2 of the physical address of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported. Do not enter Post Office box information.	Suite 123
(Column I) City	Enter the city of the physical address of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported.	Harrisburg
(Column J) State	Enter the state of the physical address of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported.	PA
(Column K) Zip/Postal Code	Enter the ZIP or postal code of the physical address of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported.	17102
(Column L) Country Code	Enter the Country Code of the physical address of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported.	USA
(Column M) Customer FEIN	Enter the Federal Employer Identification Number (FEIN). The FEIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purposes of identification.	9 digits (no dashes)

(Column N) Customer ID	Enter your state, tribal or other unique customer ID as an additional identifier of your customer. This field is optional.	
(Column O) Description of Product Type	Enter the product type.	Cigarette, Little Cigar
(Column P) MSA Status	<p>Enter NPM, or PM to indicate if the cigarette was manufactured by an original participating, subsequent participating, or non-participating manufacturer to the Master Settlement Agreement (MSA).</p> <p>Types of MSA Status Codes (use abbreviated code):</p> <ul style="list-style-type: none"> • NPM (Non-Participating Manufacturer) • PM (Participating Manufacturer) • N/A – Not Applicable (can be used for Little Cigars only, not for Cigarettes) 	NPM, PM, N/A
(Column Q) Price	<p>Enter the net price per Unit of Measure for this transaction.</p> <ul style="list-style-type: none"> • Net price is the price after discounts. • For cigarettes purchased or sold by the case (CSE), enter the net price per case. • For cigarettes purchased or sold by the carton (CAR), enter the net price per carton. • For cigarettes purchased or sold by the pack (PAK), enter the net price per pack. 	
(Column R) Tax Jurisdiction	<p>Enter the applicable tax jurisdiction code corresponding to the tax stamp affixed and/or tax paid (if any).</p> <ul style="list-style-type: none"> • For PA stamped cigarettes outside of Philadelphia, enter PA. • For Philadelphia stamped cigarettes, enter PAPHL. • For unstamped cigarettes, enter UNSTP. • For cigarettes stamped in other states/jurisdictions, enter the applicable code listed in the Table of Codes tab. • For cigarettes stamped in another state/jurisdiction not listed in the Table of Codes, enter OTH. 	Please see Table of Codes
(Column S) UPC Number	<p>Enter the Universal Product Code (UPC) assigned to the product brand style and package size combination you are reporting. The UPC Code should be available from your product's packaging. If you do not have the UPC Codes available, they are available for all PA Directory-certified product at the Attorney General's website: https://www.attorneygeneral.gov/protect-yourself/tobacco-directory</p> <p>Note that the same brand style will have different UPCs depending on whether it is sold in cases, cartons, or packs,</p>	12 digits (no dashes)

	<p>and be sure to select the correct UPC that corresponds to the packaging size of the product you are reporting.</p> <p>For example, the UPCs for 'Marlboro Red Label 100's Box' are:</p> <ul style="list-style-type: none"> • 028200036902 if sold in Cases (CSE) • 028200136909 if sold in Cartons (CAR) • 02836920 if sold in Packs (PAK) 	
<p>(Column T)</p> <p>Unit of Measure</p>	<p>Enter the unit of measure of the product being reported.</p> <p>CSE identifies case, CAR identifies cartons, PAK identifies packs, and STK identifies stick. Stick is not to be used under ordinary situations.</p> <p>It is <i>illegal</i> to sell Cigarettes by the Stick or in any packaging containing fewer than 20 sticks.</p> <p>Your entry in Column T should agree with the UPC identified in the UPC number field (Column S).</p>	<p>CAR, CSE, PAK, STK</p>
<p>(Column U)</p> <p>Manufacturer Name</p>	<p>Enter the Name of the Manufacturer for the brand you are reporting.</p>	
<p>(Column V)</p> <p>Manufacturer FEIN</p>	<p>Enter the FEIN of the Manufacturer for the brand you are reporting. The FEIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purposes of identification. If you do not know the Manufacturer's FEIN, you can contact the Manufacturer from whom you obtained the cigarettes and request that they include their FEIN on all their invoices for products purchased by you.</p>	<p>9 digits (no dashes)</p>
<p>(Column W)</p> <p>Brand Family</p>	<p>Enter the brand family for the product being reported. Your entry in Column V should agree with the UPC identified in the UPC number field (Column S).</p>	
<p>(Column X)</p> <p>Quantity</p>	<p>Enter the total quantity of the packs being reported. Note that if the Unit of Measure you entered in Column T is anything other than PAK (e.g., if you entered CSE or CAR in Column T), then you will need to do some basic math:</p> <ul style="list-style-type: none"> • 1 Carton (CAR) = 10 Packs • 1 12M Case (CSE) = 60 Cartons = 600 Packs for standard 12M master cases • 1 10M Case (CSE) = 50 Cartons = 500 Packs for 10M master cases 	
<p>(Column Y)</p> <p>Sticks Per Pack</p>	<p>Enter the total number of sticks per pack for the product you are reporting.</p>	<p>20, 25</p>
<p>(Column Z)</p>	<p>Enter the total number of cigarette sticks you are reporting.</p>	

Total Sticks		
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Relevant Codes

Type of Federal Description Codes
Cigarette - A roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether the tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or other substance or material except tobacco. The term does not include a cigar.
Little Cigar - Any roll for smoking that weighs not more than four pounds per thousand, where the wrapper or cover is made of natural leaf tobacco or of any substance containing tobacco.

Type of MSA Status Codes (use the abbreviated codes)
NPM - Non-Participating Manufacturer
PM – Participating Manufacturer
N/A - Not Applicable (can be used only for Little Cigars, not for Cigarettes)

INDEX

These are to be used in the context of CSA reporting only, other forms used by retailers, manufacturers, and individuals will vary. Some codes are given to match with national uniformity guides and may not be relevant in the context of a CSA.

Type of Schedule Codes
1A - Cigarettes received from manufacturer or first importer (i.e., CSAs' purchases from manufacturers of first importers)
1B - Cigarettes received from a person other than a manufacturer or first importer (i.e., CSAs' purchases from entities other than manufacturers of first importers)
1C - Cigarettes received from a retailer or end user (i.e., CSAs' returns from retailers or end users)
2B - Cigarettes disbursed to a person other than a manufacturer, first importer, retailer, or individual end user (i.e., manufacturers', first importers', and CSAs' sales to various types of middlemen and transhippers)
2C - Cigarettes disbursed to a retailer or end user (i.e., CSAs' sales to retailers or end users)
2D - Cigarettes returned to the manufacturer or first importer (i.e., manufactures' and first importers' returns from CSAs <i>as reported by CSAs</i>)

Type of UPC Unit of Measure
CSE - Case
CAR - Carton
PAK - Pack

STK – Stick

Participating Manufacturers (PMs)

Any cigarette manufacturer listed with the Office of Attorney General as a Participating Manufacturer. List to be found at [OAG's Tobacco directory](#)

Non-Participating Manufacturers (NPMs)

Any cigarette manufacturer not listed as an PM is to be reported as an NPM.

Type of Customer Codes

Delivery Seller (for phone or internet orders)
Distribution Center
Distributor
Employee
Individual End User
Government
Inter-Branch Transfer (same as Intra-Company Transfer)
Manufacturer
Military (Includes Sales to VA Homes)
Native American
Retailer
Subjobber (an entity that purchases <i>stamped</i> cigarettes from CSAs and resells them to retailers)
Wholesaler (Non-Stamping)

Type of Transaction Document Codes	Schedule Codes
<p>Invoice – this is the most common form of documentation for purchase and sales transactions. Invoices are typically issued by sellers at the conclusion of transactions to ensure proper payment.</p> <p>Note that a manufacturer’s sales invoice (for a sale to a CSA) is <i>the same document</i> as the CSA’s purchase invoice (for the purchase from that manufacturer).</p> <ul style="list-style-type: none"> CSAs’ purchase invoices received from manufacturers are used to verify CSAs’ cigarette receipts from manufacturers (1A). CSAs’ sales invoices sent to retailers are used to verify CSAs’ cigarette disbursements to retailers (2C). 	<p>1A, 1B, 2B, 2C</p>
<p>Purchase Order – this is another common form of documentation for purchase and sales transactions. Purchase Orders are typically issued by buyers at the beginning of a transaction to specify the product type and quantity of cigarettes needed.</p> <ul style="list-style-type: none"> CSAs’ purchase orders sent to manufacturers are used to verify CSAs’ cigarette receipts from manufacturers (1A). 	<p>1A, 1B, 2B, 2C</p>

<ul style="list-style-type: none"> • Retailers' purchase orders sent to CSAs are used to verify CSAs' cigarette disbursements to retailers (2C). 	
<p>Credit Memo – this is the most common form of documentation for return transactions. Credit memos are issued by the entity that received the returned product (sent back due to being damaged, refused, or otherwise rejected).</p> <ul style="list-style-type: none"> • Manufacturers' credit memos issued to CSAs are used to verify CSAs' cigarettes disbursements to manufacturers (2D). • CSAs' credit memos issued to retailers are used to verify CSAs' cigarette receipts from retailers (1C). 	1C, 2D
<p>Affidavit – this is another form of documentation for return transactions. Affidavits are typically issued by the entity returning unsaleable products (e.g., cigarettes that could be stale, damaged, or otherwise unfit for sale) to the entity from which they originally purchased such cigarettes.</p> <ul style="list-style-type: none"> • CSAs' return affidavits are used to verify CSAs' cigarettes disbursements to manufacturers (2D). • Retailers' return affidavits are used to verify CSAs' cigarette receipts from retailers (1C). 	1C, 2D
<p>Bill of Lading – Issued by a transportation carrier to an entity shipping product, detailing the type, quantity, and destination of the goods being carried. A bill of lading is a document of title, a receipt for shipped goods, and a contract between a transportation carrier and a shipping entity.</p>	1A, 1B, 1C, 2B, 2C, 2D
<p>Returned Goods Authorization – A formal approval issued by the recipient of returned product to customers who have requested to return or exchange merchandise.</p> <ul style="list-style-type: none"> • Manufacturers' returned goods authorizations issued to CSAs are used to verify CSAs' cigarettes disbursements to manufacturers (2D). • CSAs' returned goods authorizations issued to retailers are used to verify CSAs' cigarette receipts from retailers (1C). 	1C, 2D

Type of Tax Jurisdiction (Use the abbreviated codes)		
PA - Pennsylvania (outside of Philadelphia)	IL - Illinois	NVA - Northern Virginia
PAPHL - Philadelphia	IN - Indiana	NY - New York
UNSTP - Unstamped	KS - Kansas	NYC - New York City
AA - Armed Forces Americas	KY - Kentucky	OH - Ohio
AB - Alberta	LA - Louisiana	OK - Oklahoma
AE - Armed Forces Europe	MA - Massachusetts	ON - Ontario
AK - Alaska	MB - Manitoba	OR - Oregon
AL - Alabama	MD - Maryland	OTH - Other Jurisdiction
AP - Armed Forces Pacific	ME - Maine	PE - Prince Edwards Islands
AR - Arkansas	MH - Marshall Islands	PQ - Quebec
AS - American Samoa	MI - Michigan	PR - Puerto Rico
AVA - Ashton Virginia	MN - Minnesota	PW - Palau
AZ - Arizona	MO - Missouri	RI - Rhode Island
BC - British Columbia	MP - Northern Mariana Islands	SC - South Carolina
BRVA - Blue Ridge Virginia	MRVA - Mount Rogers Virginia	SD - South Dakota
CA - California	MS - Mississippi	SK - Saskatchewan
CBVA - Chesapeake Bay Virginia	MT - Montana	TN - Tennessee
CO - Colorado	MX - Mexico	TX - Texas
CT - Connecticut	NB - New Brunswick	UT - Utah
CUCO - Cuyahoga County	NC - North Carolina	VA - Virginia
DC - District of Columbia	ND - North Dakota	VI - U.S. Virgin Islands
DE - Delaware	NE - Nebraska	VT - Vermont
FL - Florida	NF - Newfoundland	WA - Washington
FM - Federated States of Micronesia	NH - New Hampshire	WI - Wisconsin
GA - Georgia	NJ - New Jersey	WV - West Virginia
GU - Guam	NM - New Mexico	WY - Wyoming
HI - Hawaii	NS - Nova Scotia	YU - Yukon Territory
IA - Iowa	NT - Northwest Territories	
ID - Idaho	NV - Nevada	