



Indiana Department of Revenue
Cigarette Transaction Schedule

Amended
 No Activity

Reporting Period _____
(YYYY-MM)

This report must be postmarked on or before the 15th day of the month following the month being reported.

Taxpayer Information

Name	FEIN
------	------

Purchased From, Sold To, or Ship/Bill To

Schedule Code	Document Date	Document Type	Document Number	Type of Customer	
Name			Customer FEIN	Customer ID	
Street Address		City	State	Country	ZIP Code

Fed Desc	MSA Status	Price*	Tax Jurisdiction	UPC Number	UPC's UOM	Manufacturer	Manufacturer FEIN	Brand Family	Quantity	Sticks Per Pack	Total Cigarettes (Number of Sticks)

*Only required by delivery sellers.

Delivery Service – Required for Delivery Sellers Only

Name	Street Address	City	State	ZIP	Country
Telephone Number	FEIN				

Instructions for Completing Cigarette Transaction Schedule

What Is the CIG-TS?

The CIG-TS is used to report all transactions related to receipts and disbursements of cigarettes.

Reporting Requirements

All Cigarette and OTP returns must be electronically filed using INTIME or Bulk file portal. Please refer to the Electronic Filing Guide for specific information: <https://www.in.gov/dor/business-tax/cigarette-and-other-tobacco-products-tax/>

To be considered timely filed, monthly schedules must be filed on or before the 15th day of the month immediately following the last day of the month being reported. If the 15th day of the month falls on a Saturday, a Sunday, a national legal holiday, or a statewide holiday, the due date is the next succeeding day that is not a Saturday, a Sunday, or such holiday.

Questions

If you need further assistance, you can contact us at (317) 615-2710 or at INCigTax@dor.in.gov.

Indicate the month and year (mm/yyyy) for which the schedule is being filed in the appropriate spaces provided.

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 transmissions, the mail, or the Internet or other on line 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 remote 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 cigarette disbursed. Each disbursement of product should be listed one 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 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).

Street Address, City, State, ZIP Code, and Country - Enter the physical address, city, state, ZIP code, and country of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported. Do not enter PO 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 States 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 Desc - Enter the type of cigarette based on the federal definition. Refer to the electronic filing Table of Codes.

MSA Status - Enter OPM, SPM, or NPM to indicate if the cigarette was manufactured by an original participating, subsequent-participating or non-participating manufacturer to the Master Settlement Agreement.

Price* - Enter the sale price of the cigarettes. 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

UPC's Unit of Measure (UPC's UOM) - Enter the unit of measure of the UPC being reported PAK identifies packs, CAR identifies cartons, CSE identifies case.

Manufacturer - Enter the manufacturer of the cigarettes being reported. Refer to the reporting state's tobacco directory.

Manufacturer FEIN - Enter the Federal 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.

Quantity - Enter the total quantity of the packs being reported.

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

Total Cigarettes (Number of Sticks) - Enter the total number of cigarette sticks being reported for the transaction.

Type of Schedule Codes
1A – Cigarettes received from manufacturer or first importer
1B – Cigarettes received from a person (distributor or wholesaler) other than a manufacturer or first importer
1C – Cigarettes received from a retailer or end user
1D – Cigarettes received by a manufacturer or first importer from a person other than a manufacturer or first importer
2A – Cigarettes disbursed by a manufacturer or first importer
2B – Cigarettes disbursed to a person (distributor or wholesaler) other than a manufacturer or first importer
2C – Cigarettes disbursed to a retailer or end user
2D – Cigarettes returned to the manufacturer