XML Electronic Filing for Other Tobacco Products Data

Implementation Guide



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Introduction to XML Filing for DOR OTP Tax

This guide provides information on the Indiana Department of Revenue's (DOR) electronic filing (e-filing) program for Other Tobacco Products (OTP) tax. It includes details on the required format to file OTP returns electronically with DOR, as well as the rules, procedures, and technical requirements. All areas of this guide must be followed for successful participation in DOR's e-filing program.

Program Overview

DOR's e-filing program for OTP returns is based on an extensible markup language (XML) electronic data interchange (EDI) schema format. The group responsible for developing and maintaining this XML schema is the Federation of Tax Administrators (FTA) Tobacco Tax Uniformity Committee. The adoption of a national standard for electronic filing enables filers to easily deploy electronic filing in all states in which they do business. The XML schema has two main sections:

1) Account details
2) Transaction details

The account detail section contains information that pertains to the entire document, including the filing date, company name, address, filing period, license number, contact information, and so forth. The transaction detail section contains information that pertains to purchases and sales of various tobacco products.

The information contained in this guide is subject to change. If you are an electronic participant (filer) in the e-filing program, DOR will notify you when updates to this guide are available for download. Guide updates for the schema will be posted at https://www.in.gov/dor/i-am-a/business-corp/cig-tobacco-tax/.

Returns Required to Be Filed Electronically

Any person who is required to pay OTP excise taxes must file returns and submit payments electronically. Any informational returns that do not require a tax payment also must be filed electronically. The electronic filing requirements apply to the following forms:

- OTP-RM: Other Tobacco Products Resident Distributors Excise Tax Return
- OTP-NRM: Other Tobacco Products Non-Resident Distributors Excise Tax Return
- OTP-M-S*: Uniform Tobacco Transaction Schedule

*The OTP-M-S is a dual-purpose form. Distributors will file the OTP-M-S as a schedule with the OTP-RM or OTP-NRM. PACT Act filers will file the OTP-M-S.

XML is the filing standard for data transmission defined later in this document. Payments must be transmitted electronically in a manner prescribed by the department.

Failure to comply with these statutes may result in financial fees and penalties up to the revocation of license(s).

For more information about Cigarette, E-Cigarette, ENDS, or Other Tobacco Products excise taxes, send a secure message via INTIME or call 317-615-2710.

For more information about the technical requirements for submitting files, contact DOR at bulkfiler@dor.in.gov.

Security

Each filer must also use security procedures that are reasonably sufficient, as well as its best efforts to ensure that all transmissions of OTP tax returns and reports are authorized. A filer must take the necessary precautions to safeguard its technological attributes and notify DOR when it has knowledge that its technological attributes have been compromised or a change in its authorized representative has occurred.

Getting Started

Registration

Follow the bulk filing methods chart found at www.in.gov/dor/files/dor-efile-methods-bulk.pdf to determine your options for filing.

- If a file size is under 10 MB, manually enter or upload via INTIME. When filing securely via INTIME, bulk files do not require a file naming convention or encryption.

- If a file size exceeds 10 MB, upload via SFTP. When bulk filing via SFTP, it is required to follow the file naming convention and file(s) must be encrypted.

Responsibilities

It is the filer's responsibility to ensure the XML file is successfully sent to DOR, to ensure the XML file is without errors (allowing it to be loaded into the system), to fix electronic filing issues detected by the system, to view their submissions once electronic filing issues are resolved, to adjust any schedule transactions to make the submissions correct to the best of their knowledge, to submit and sign once their return is ready.

Federal Employer Identification Numbers (FEIN)

Filers are required to obtain and report the Federal Employer Identification Number (FEIN) or state-assigned account number of all persons involved in a reportable transaction.

Timely Filing

Moving from paper filing to an electronic filing environment means that certain traditional methods of determining what constitutes the timely filing of a return and proof of filing may change. Forms OTP-RM and OTP-NRM are due by the 15th of each month. Form OTP-M-S filings are due by the 10th of each month.

A rejected filing could put the tax filer at risk for having failed to file or failed to file in a timely fashion. Any field that is stated to be "Used" in DOR's guide but not provided by the filer will cause a filing to be rejected. Non-accounting data may be designated as "Used" even if it is not essential for the posting of the transaction. Additionally, XML syntax errors, for example, the use of alpha characters in a field designated as strictly numeric can cause an electronic transaction to be rejected.

The following rules must be met for a filing to be considered timely:

- The electronic document must have enough information to identify the filer.
- The electronic document must be filed in the XML format as designated by DOR.
- The electronic document must have sufficient information to identify the tax type, calculate the variances, and meet the posting requirements of DOR (for example, the user must complete all "Used" fields).
- The electronic document must have sufficient information to permit the mathematical verification of the variance.
- The return and payment must be received by DOR on or before the due date.

Timing of Transactions

If the due date falls on a weekend or holiday, DOR accepts returns and payments on the next business day.

Testing your File for Submission

INTIME

Testing for INTIME-supported tax types is no longer required. However, you can test your file in INTIME by uploading it and viewing the errors it provides or, if it passes that validation, you will be able to proceed to the next step to submit the file. If you do not wish to submit the file at that time, you can cancel (or hit the back button) before fully submitting. This process is considered "testing" your submission before submitting.

To see totals, a production file would need to be submitted to your account. If the figures are incorrect, an amended return would need to be submitted to make the corrections.

SFTP

Testing is a manual process. If you are required to submit a test file, you must contact DOR via BulkFiler@dor.in.gov for the file to be processed and feedback to be provided. When testing via SFTP, you must utilize the "T" indicator in position one of the file name to indicate the file is a test tile. Please be advised that if the "P" indicator is used, your file will be processed as a production file. Please review DOR's SFTP Bulk Upload Guide for details.

File Validation

XML files have two levels of validation:

1. Schema validations
2. Business rule validations

Acknowledgments

A confirmation will be provided for **INTIME** file submissions. Take note of the confirmation number or print the page for your records by selecting "Printable view." Providing a confirmation number is helpful when account issues arise. If any errors are present in the file, INTIME will not accept the submission until they are corrected. A confirmation number is not provided until the submission is complete and accepted. If you have not received a confirmation number, that means the submission has not been completed.

When uploading an encrypted file to the **SFTP** site, you will receive an acknowledgment email to notify you that your file has been processed. You can also elect to have detailed XML sent to your SFTP out folder.

Original Returns

Original returns are filed once a month and contain only the schedule details representing the tax period transactions being reported. If multiple tax periods need to be reported, a separate XML file must be created for each tax period.

Filing for Periods Prior to December 31, 2026

Forms OTP-M and OTP-PACT for periods ending on or before December 31, 2026, may only be uploaded through INTIME until January 31, 2027. Beginning February 1, 2027, those forms can only be submitted manually through INTIME or by SFTP file upload. File uploads through INTIME will no longer be available after this date.

This chart shows the various schemas available for varying tax periods. Find it on DOR's website: www.in.gov/dor/files/sftp-v-intime-chart-otp.pdf.

Amended Returns

To amend a previously submitted file, you must use the amended indicator in the schema. If multiple tax periods need to be amended, a separate XML file must be created for each tax period. Amended transactions will be rejected if they are combined in a single amendment XML file spanning multiple tax periods.

Once the submission has been sent and the return(s) has been accepted, the information will be updated in your account within 1-2 business days.

Table 1 - Schema Definitions

The XML Electronic Filing for Tobacco Products Schema Definitions are available on DOR's website.

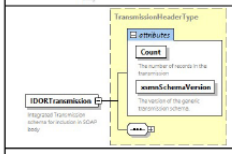
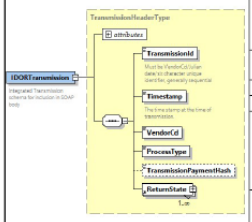
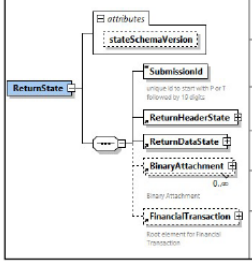
IDOR Tobacco Schema Diagrams	Elements	Attributes	Max Size	Required/ Optional/ Choice	Used/ Not Used	Expected Value	Full XPath
	IDORTransmission			R	U	Beginning of the Indiana tobacco products XML schema. See expanded elements below for required and optional fields.	IDORTransmission
	IDORTransmission	Count	25	R	U	Attribute value - Put the total number of returns included in the file. If this number does not match the number of returns in the file, the submission will be rejected. See expanded elements below for required and optional fields.	IDORTransmission[@Count]
		xsmnSchemaVersion	50	R	U	Attribute value - Put "IDORTobacco2027". See expanded elements below for required and optional fields.	IDORTransmission[@xsmnSchemaVersion]
	TransmissionId		30	R	U	Submission file name. SFTP customers must adhere to naming conventions. See https://www.in.gov/dor/i-am-a/business-corp/bulk-file/	IDORTransmission/TransmissionId
	Timestamp		25	R	U	The date and time the XML file was created.	IDORTransmission/Timestamp
	VendorCd		30	R	U	SFTP vendor code.	IDORTransmission/VendorCd
	ProcessType		1	R	U	Put "P".	IDORTransmission/ProcessType
	TransmissionPaymentHash		18	O	U	Required for files that contain payments. If your file includes any payments, use this element and put the total dollar amount for all payments. If your file does not include payments, do not use this element.	IDORTransmission/TransmissionPaymentHash
	ReturnState			R	U	Represents a return in the XML file. This is a repeating element to allow multiple returns to be transmitted in one file.	IDORTransmission/ReturnState
	ReturnState	stateSchemaVersion		O	N		
	SubmissionId		20	R	U	A unique identifier for the state to use when talking to the filer about specific issues. Can be the same as TransmissionId.	IDORTransmission/ReturnState/SubmissionId
	ReturnHeaderState			R	U	Represents the return header. See expanded elements below for required and optional fields.	IDORTransmission/ReturnState/ReturnHeaderState
	ReturnDataState			R	U	Represents the return line items. See expanded elements below for required and optional fields.	IDORTransmission/ReturnState/ReturnDataState
	BinaryAttachment			O	N		
	FinancialTransaction			O	U	Allows for a payment to be included with the return. See expanded elements below for required and optional fields.	IDORTransmission/ReturnState/FinancialTransaction

Table 2 - Unit Description Code List

The FTA Tobacco Tax Section Uniformity Committee has adopted the following codes for the uniform forms. DOR has also adopted these codes for filing tobacco cover pages and schedules. The following table provides the codes for the OTP Unit Description.

UPC Unit of Measure Codes	Description
PAK	Pack
BOX	Box
STK	Stick
ECH	Eaches (Each defined unit of taxable product)
BAG	Bag
TIN	Tin
FOI	Foil
CAN	Can
BUL	Bulk
TUB	Tub
PCH	Pouch
BUN	Bundle
PLG	Plug
CUT	Cut
BOT	Bottle
JAR	Jar
OTH	Other

Table 3 - Schedule Codes

The following table provides codes for reporting schedules for receipt and disbursement of tobacco products.

Code	Description	Allowed to be used when reporting by:	
		Resident and Non Resident Wholesalers and Subjobbers	Manufacturers
1A	OTP received from a manufacturer or first importer	YES	NO
1B	OTP received from a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee)	YES	NO
1C	OTP received from a retailer or end user	YES	NO
1D	OTP received by a manufacturer or first importer from a person other than a manufacturer or first importer	NO	YES
2A	OTP disbursed by a manufacturer or first importer	NO	YES
2B	OTP disbursed to a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee)	YES	NO
2C	OTP disbursed to a retailer or end user	YES	NO
2D	OTP returned to the manufacturer	YES	NO

Table 4 - Tax Jurisdiction Code List

The following table is used to report the correct tax jurisdiction code when reporting sales and purchases for product origins and destinations.

Code	Description	Code	Description	Code	Description
AL	Alabama	ALBTC	Alabama Blount County	ALCYH	Alabama Clayhatchee
ALABB	Alabama Abbeville	ALBTV	Alabama Blountsville	ALCNC	Alabama Cleburne County
ALADD	Alabama Addison	ALBOZ	Alabama Boaz	ALCLV	Alabama Cleveland
ALALB	Alabama Alabaster	ALBCV	Alabama Branchville	ALCLI	Alabama Clio
ALABV	Alabama Albertville	ALBRT	Alabama Brantley	ALCFC	Alabama Coffee County
ALAXC	Alabama Alexander City	ALBNT	Alabama Brent	ALCOC	Alabama Colbert County
ALALV	Alabama Aliceville	ALBGP	Alabama Bridgeport	ALCOH	Alabama Collinsville
ALALG	Alabama Allgood	ALBRL	Alabama Brilliant	ALCMB	Alabama Columbia
ALALT	Alabama Altoona	ALBKW	Alabama Brookwood	ALCMI	Alabama Columbiana
ALAND	Alabama Andalusia	ALBRD	Alabama Brundidge	ALCHC	Alabama Conecuh County
ALANN	Alabama Anniston	ALBUL	Alabama Bullock County	ALCSC	Alabama Coosa County
ALARB	Alabama Arab	ALBUT	Alabama Butler	ALCOS	Alabama Coosada
ALARG	Alabama Argo	ALCLR	Alabama Calera	ALCDV	Alabama Cordova
ALARI	Alabama Ariton	ALCCY	Alabama Calhoun County	ALCTW	Alabama Cottonwood
ALARL	Alabama Arley	ALCPH	Alabama Camp Hill	ALCRT	Alabama Courtland
ALASF	Alabama Ashford	ALCBH	Alabama Carbon Hill	ALCWC	Alabama Crenshaw County
ALASL	Alabama Ashland	ALCSB	Alabama Castleberry	ALCRE	Alabama Creola
ALASV	Alabama Ashville	ALCDB	Alabama Cedar Bluff	ALCSV	Alabama Crossville
ALATH	Alabama Athens	ALCBP	Alabama Cedar Bluff PJ	ALCLM	Alabama Cullman
ALATT	Alabama Attalla	ALCTV	Alabama Centreville	ALCMC	Alabama Cullman County
ALAUB	Alabama Auburn	ALCBC	Alabama Chambers County	ALDDV	Alabama Dadeville
ALAVN	Alabama Avon	ALCHT	Alabama Chatom	ALDLC	Alabama Dale County
ALBWC	Alabama Baldwin County	ALCHK	Alabama Cherokee	ALDLV	Alabama Daleville
ALBNK	Alabama Banks	ALCKC	Alabama Cherokee County	ALDPH	Alabama Daphne
ALBRB	Alabama Barbour County	ALCKW	Alabama Chickasaw	ALDPI	Alabama Dauphin Island
ALBYM	Alabama Bay Minette	ALCHB	Alabama Childersburg	ALDEC	Alabama Decatur
ALBLB	Alabama Bayou La Batre	ALCHP	Alabama Childersburg P1	ALDKC	Alabama Dekalb County
ALBRC	Alabama Bear Creek	ALCTC	Alabama Choctaw County	ALDMP	Alabama Demopolis
ALBBA	Alabama Beatrice	ALCIT	Alabama Citronelle	ALDET	Alabama Detroit
ALBRY	Alabama Berry	ALCLN	Alabama Clanton	ALDOR	Alabama Dora
ALBRP	Alabama Berry P1	ALCLC	Alabama Clarke County	ALDTH	Alabama Dothan
ALBIB	Alabama Bibb County	ALCYC	Alabama Clay County	ALDBS	Alabama Double Springs

Code	Description	Code	Description	Code	Description
ALDUG	Alabama Douglas	ALGAR	Alabama Garden City	ALHEL	Alabama Helena
ALDOZ	Alabama Dozier	ALGAY	Alabama Gaylesville	ALHEN	Alabama Henagar
ALDUT	Alabama Dutton	ALGEN	Alabama Geneva	ALHRC	Alabama Henry County
ALDTP	Alabama Dutton PJ	ALGNC	Alabama Geneva County	ALHIL	Alabama Hillsboro
ALESB	Alabama East Brewton	ALGRG	Alabama Georgiana	ALHOD	Alabama Hodges
ALECL	Alabama Eclectic	ALGER	Alabama Geraldine	ALHOK	Alabama Hokes Bluff
ALELB	Alabama Elba	ALGLB	Alabama Gilbertown	ALHLW	Alabama Hollywood
ALEBT	Alabama Elberta	ALGLC	Alabama Glencoe	ALHSC	Alabama Houston County
ALENT	Alabama Enterprise	ALGLD	Alabama Goldville	ALHNT	Alabama Huntsville
ALESC	Alabama Escambia County	ALGDW	Alabama Goodwater	ALHRB	Alabama Hurtsboro
ALEWC	Alabama Etowah County	ALGOR	Alabama Gordo	ALIDR	Alabama Ider
ALEUF	Alabama Eufaula	ALGOS	Alabama Goshen	ALIRN	Alabama Irondale
ALEUT	Alabama Eutaw	ALGRA	Alabama Grant	AUCK	Alabama Jackson
ALEVG	Alabama Evergreen	ALGRC	Alabama Greene County	AUKC	Alabama Jackson County
ALEXC	Alabama Excel	ALGRB	Alabama Greensboro	AUKV	Alabama Jacksonville
ALFRH	Alabama Fairhope	ALGRV	Alabama Greenville	AUSR	Alabama Jasper
ALFLK	Alabama Falkville	ALGVH	Alabama Grove Hill	AUSP	Alabama Jasper PJ
ALFKP	Alabama Falkville P1	ALGUN	Alabama Guin	AUFC	Alabama Jefferson County
ALFAY	Alabama Fayette	ALGNP	Alabama Guin PJ	AUEM	Alabama Jemison
ALFYC	Alabama Fayette County	ALGFS	Alabama Gulf Shores	ALKEN	Alabama Kennedy
ALFLM	Alabama Flomaton	ALGTR	Alabama Guntersville	ALKIL	Alabama Killen
ALFLR	Alabama Florala	ALHKB	Alabama Hackleburg	ALKIN	Alabama Kinsey
ALFLC	Alabama Florence	ALHLC	Alabama Hale County	ALKST	Alabama Kinston
ALFOL	Alabama Foley	ALHLV	Alabama Haleyville	ALLAF	Alabama LaFayette
ALFTD	Alabama Fort Deposit	ALHAM	Alabama Hamilton	ALLKV	Alabama Lake View
ALFDP	Alabama Fort Deposit PJ	ALHMV	Alabama Hammondville	ALLVW	Alabama Lakeview
ALFTP	Alabama Fort Payne	ALHNV	Alabama Hanceville	ALLAM	Alabama Lamar County
ALFRK	Alabama Franklin County	ALHRP	Alabama Harpersville	ALLAN	Alabama Lanett
ALFUL	Alabama Fultondale	ALHRT	Alabama Hartselle	ALLNG	Alabama Langston
ALFYF	Alabama Fyffe	ALHYN	Alabama Hayneville	ALLAU	Alabama Lauderdale County
ALGAD	Alabama Gadsden	ALHED	Alabama Headland	ALLED	Alabama Leeds
ALGAN	Alabama Gantt	ALHEF	Alabama Heflin	ALLEB	Alabama Leesburg

Code	Description	Code	Description	Code	Description
ALLEH	Alabama Leighton	ALMCP	Alabama McIntosh PJ	ALOKM	Alabama Oakman
ALLPL	Alabama Level Plains	ALMCK	Alabama McKenzie	ALODV	Alabama Odenville
ALLPP	Alabama Level Plains PJ	ALMDC	Alabama Midland City	ALOHT	Alabama Ohatchee
ALLEX	Alabama Lexington	ALMID	Alabama Midway	ALONT	Alabama Oneonta
ALLIM	Alabama Limestone County	ALMLP	Alabama Millport	ALOPL	Alabama Opelika
ALLNC	Alabama Lincoln	ALMLR	Alabama Millry	ALOPP	Alabama Opp
ALLND	Alabama Linden	ALMU	Alabama Millry PJ	ALORG	Alabama Orange Beach
ALLNV	Alabama Lineville	ALMOB	Alabama Mobile	ALORV	Alabama Orrville
ALLIS	Alabama Lisman	ALMBC	Alabama Mobile County	ALOCR	Alabama Owens Cross Rds
ALLIT	Alabama Littleville	ALMRV	Alabama Monroeville	ALOXF	Alabama Oxford
ALLIV	Alabama Livingston	ALMTV	Alabama Montevallo	ALOZK	Alabama Ozark
ALLOP	Alabama Loachapoka	ALMTG	Alabama Montgomery	ALPAR	Alabama Parrish
ALLCK	Alabama Lockhart	ALMOO	Alabama Moody	ALPLH	Alabama Pelham
ALLOC	Alabama Locust Fork	ALMDV	Alabama Moundville	ALPLC	Alabama Pell City
ALLSV	Alabama Louisville	ALMTB	Alabama Mountain Brook	ALPEN	Alabama Pennington
ALLOW	Alabama Lowndes County	ALMNB	Alabama Mountainboro	ALPER	Alabama Perry County
ALLOX	Alabama Loxley	ALMVN	Alabama Mt Vernon	ALPET	Alabama Petrey
ALLUV	Alabama Luverne	ALMUN	Alabama Munford	ALPHX	Alabama Phenix City
ALLYN	Alabama Lynn	ALMUS	Alabama Muscle Shoals	ALPHC	Alabama Phil Campbell
ALMAC	Alabama Macon County	ALMYR	Alabama Myrtlewood	ALPKC	Alabama Pickens County
ALMAD	Alabama Madison	ALNAV	Alabama Nauvoo	ALPKV	Alabama Pickensville
ALMDS	Alabama Madison County	ALNED	Alabama Needham	ALPKP	Alabama Pickensville Pi
ALMAG	Alabama Magnolia Springs	ALNWB	Alabama New Brockton	ALPIE	Alabama Piedmont
ALMAL	Alabama Malvern	ALNWH	Alabama New Hope	ALPIK	Alabama Pike County
ALMAP	Alabama Maplesville	ALNWS	Alabama New Site	ALPKR	Alabama Pike Road
ALMGC	Alabama Marengo County	ALNWN	Alabama Newbern	ALPNK	Alabama Pinckard
ALMGT	Alabama Margaret	ALNWT	Alabama Newton	ALPNH	Alabama Pine Hill
ALMGP	Alabama Margaret PJ	ALNTB	Alabama North Bibb	ALPNR	Alabama Pine Ridge
ALMAR	Alabama Marion	ALNTC	Alabama North Courtland	ALPIS	Alabama Pisgah
ALMRC	Alabama Marion County	ALNTP	Alabama Northport	ALPGV	Alabama Pleasant Grove
ALMSC	Alabama Marshall County	ALNOT	Alabama Notasulga	ALPGS	Alabama Pleasant Groves
ALMCI	Alabama McIntosh	ALOKG	Alabama Oak Grove	ALPOW	Alabama Powell

Code	Description	Code	Description	Code	Description
ALWBL	Alabama West Blocton	AR	Arkansas	ILRMT	Illinois Rosemont
ALWJF	Alabama West Jefferson	ARLAA	Arkansas AR/LA		
ALWPT	Alabama West Point	ARMOA	Arkansas AR/MO	IA	Iowa
ALWET	Alabama Wetumpka	AROKA	Arkansas AR/OK	KS	Kansas
ALWLX	Alabama Wilcox County	ARTNA	Arkansas AR/TN	KY	Kentucky
ALWLV	Alabama Wilsonville			LA	Louisiana
ALWNF	Alabama Winfield	AE	Armed Forces Europe	ME	Maine
ALWNC	Alabama Winston County	AP	Armed Forces Pacific	MH	Marshall Islands
ALWDL	Alabama Woodland	AA	Armed Forces the Americas	MP	Northern Marina Islands
ALWDK	Alabama Woodstock	CA	California	MD	Maryland
ALWDV	Alabama Woodville	CO	Colorado	MA	Massachusetts
ALYRK	Alabama York	CT	Connecticut	MI	Michigan
		DE	Delaware	MN	Minnesota
AK	Alaska	DC	District of Columbia	MS	Mississippi
AKANC	Alaska Anchorage	FM	Federated States of Micronesia		
AKBAR	Alaska Barrow	FL	Florida	MO	Missouri
AKBET	Alaska Bethel	GA	Georgia	MOALB	Missouri Albany
AKFBK	Alaska Fairbanks	GU	Guam	MOBEL	Missouri Belle
AKFNS	Alaska Fairbanks North Star	HI	Hawaii	MOBLT	Missouri Belton
AKJUN	Alaska Juneau			MOBTH	Missouri Bethany
AKMAT	Alaska Mat-Su	ID	Idaho	MOBLA	Missouri Bland
AKNTP	Alaska North Pole	IDCDT	Idaho Coeur D Alene	MOBLS	Missouri Blue Springs
AKSIT	Alaska Sitka	IDKTT	Idaho Kootenai	MOBNV	Missouri Booneville
		IDNPT	Idaho Nez Perce	MOBWL	Missouri Bowling Green
AS	American Samoa	IDSBT	Idaho Shoshone Bannock	MOBRN	Missouri Branson
		IDSPT	Idaho Shoshone Pauite	MOBRY	Missouri Braymer
AZ	Arizona			MOBRK	Missouri Brookfield
AZBLU	Arizona Blue	IL	Illinois	MOBCK	Missouri Buckner
AZGRN	Arizona Green Tax Free Native	ILCHC	Illinois Chicago/Cook	MOBNC	Missouri Bunceton
AZRED	Arizona Red Taxable Native	ILCCC	Illinois Cicero/Cook	MOCAM	Missouri Cameron
AZYEL	Arizona Yellow	ILCKC	Illinois Cook County	MOCPG	Missouri Cape Girardeau
		ILEVC	Illinois Evanstan/Cook	MOCRJ	Missouri Carl Junction

Code	Description	Code	Description	Code	Description
ALPTV	Alabama Prattville	ALSEC	Alabama Section	ALTMS	Alabama Thomaston
ALPCV	Alabama Priceville	ALSEL	Alabama Selma	ALTMV	Alabama Thomasville
ALPRD	Alabama Prichard	ALSHF	Alabama Sheffield	ALTHB	Alabama Thorsby
ALPRP	Alabama Prichard Pi	ALSHL	Alabama Shelby County	ALTWN	Alabama Town Creek
ALRAG	Alabama Ragland	ALSHI	Alabama Shiloh	ALTOX	Alabama Toxey
ALRGP	Alabama Ragland Pi	ALSIL	Alabama Silas	ALTRF	Alabama Trafford
ALRBW	Alabama Rainbow City	ALSLV	Alabama Silverhill	ALTRN	Alabama Trinity
ALRNV	Alabama Rainsville	ALSKY	Alabama Skyline	ALTRY	Alabama Troy
ALRND	Alabama Randolph County	ALSKP	Alabama Skyline Pi	ALTRV	Alabama Trussville
ALRDB	Alabama Red Bay	ALSLC	Alabama Slocomb	ALTUS	Alabama Tuscaloosa
ALRDL	Alabama Red Level	ALSCP	Alabama Slocomb Pi	ALTUC	Alabama Tuscaloosa County
ALREC	Alabama Reece City	ALSMS	Alabama Smith's Station	ALTSC	Alabama Tuscumbia
ALREF	Alabama Reform	ALSNE	Alabama Snead	ALTSK	Alabama Tuskegee
ALRFP	Alabama Reform Pi	ALSTS	Alabama Southside	ALTKP	Alabama Tuskegee PJ
ALRHB	Alabama Rehobeth	ALSTP	Alabama Southside Pi	ALUNS	Alabama Union Springs
ALRVR	Alabama Riverside	ALSPF	Alabama Spanish Fort	ALUNT	Alabama Uniontown
ALRNK	Alabama Roanoke	ALSTC	Alabama St Clair County	ALVAL	Alabama Valley
ALROB	Alabama Robertsdale	ALSTF	Alabama St. Florian	ALVLG	Alabama Valley Grande
ALRCK	Alabama Rockford	ALSTL	Alabama Steele	ALVLH	Alabama Valley Head
ALROG	Alabama Rogersville	ALSTV	Alabama Stevenson	ALVAN	Alabama Vance
ALROS	Alabama Rosa	ALSUL	Alabama Sulligent	ALVER	Alabama Vernon
ALRSC	Alabama Russell County	ALSUM	Alabama Summerdale	ALVIN	Alabama Vina
ALRSV	Alabama Russellville	ALSMC	Alabama Sumter County	ALVNC	Alabama Vincent
ALRUT	Alabama Rutledge	ALSUS	Alabama Susan Moore	ALWAD	Alabama Wadley
ALSAM	Alabama Samson	ALSWT	Alabama Sweet Water	ALWDP	Alabama Wadley PJ
ALSRK	Alabama Sand Rock	ALSWP	Alabama Sweet Water Pi	ALWLK	Alabama Walker County
ALSRP	Alabama Sand Rock Pi	ALSYC	Alabama Sylacauga	ALWLG	Alabama Walnut Grove
ALSRL	Alabama Saraland	ALSYV	Alabama Sylvania	ALWSH	Alabama Washington County
ALSLP	Alabama Saraland Pi	ALTLD	Alabama Talladega	ALWAT	Alabama Waterloo
ALSAR	Alabama Sardis City	ALTDC	Alabama Talladega County	ALWAV	Alabama Waverly
ALSAT	Alabama Satsuma	ALTLS	Alabama Tallassee	ALWEV	Alabama Weaver
ALSCT	Alabama Scottsboro	ALTAY	Alabama Taylor	ALWED	Alabama Wedowee

Code	Description	Code	Description	Code	Description
MOSTY	Missouri St. Louis County			OKOSN	Oklahoma Osage Nation
MOSTP	Missouri St. Peters	NC	North Carolina	OKOMT	Oklahoma Otoe-Missouria Tribe
MOSTG	Missouri Sturgeon	ND	North Dakota	OKOTT	Oklahoma Ottawa Tribe
MOSUG	Missouri Sugar Creek			OKPWN	Oklahoma Pawnee Nation
MOSWS	Missouri Sweet Springs	OH	Ohio	OKPNC	Oklahoma Ponca Tribe of Oklahoma
MOTAR	Missouri Tarkio	OHCYH	Ohio Cuyahoga County	OKQPW	Oklahoma Quapaw Tribe
MOTRE	Missouri Trenton			OKSFN	Oklahoma Sac Fox Nation
MOTRO	Missouri Troy	OK	Oklahoma	OKSEM	Oklahoma Seminole Nation
MOUNN	Missouri Union	OK	Oklahoma	OKSTB	Oklahoma State Tribe Border
MOVND	Missouri Vandalia	OKALQ	Oklahoma Alabama Quassarte	OKTNU	Oklahoma Tan Unity
MOWNB	Missouri Warrensburg	OKAPC	Oklahoma Apache Tribe	OKTTT	Oklahoma Thlopthlocco Tribal Town
MOWNT	Missouri Warrenton	OKCKN	Oklahoma Cherokee Nation	OKTNK	Oklahoma Tonkawa Tribe
MOWSH	Missouri Washington	OKCAT	Oklahoma Cheyenne Arapaho Tribes	OKTRB	Oklahoma Tribal
MOWAV	Missouri Waverly	OKCSN	Oklahoma Chickasaw Nation	OKWAT	Oklahoma Wichita Affiliated Tribes
MOWEB	Missouri Webb City	OKCTN	Oklahoma Choctaw Nation	OKVVYN	Oklahoma Wyandotte Nation
MOWEL	Missouri Wellsville	OKCPT	Oklahoma Citizen Potawatomi Tribe	OKYTE	Oklahoma Yellow Trib Excp
MOWTZ	Missouri Wentzville	OKCMN	Oklahoma Comanche Nation		
MOWIN	Missouri Windsor	OKEST	Oklahoma Eastern Shawnee Tribe	OR	Oregon
MOWRT	Missouri Wright City	OKFSA	Oklahoma Fort Sill Apache Tribe	PW	Palau
		OKGTO	Oklahoma Gray Tribal Original	PA	Pennsylvania
MT	Montana	OKIAT	Oklahoma Iowa Tribe	PR	Puerto Rico
NE	Nebraska	OKKWN	Oklahoma Kaw Nation	RI	Rhode Island
NV	Nevada	OKKTT	Oklahoma Kialegee Tribal Town	SC	South Carolina
NH	New Hampshire	OKKPT	Oklahoma Kickapoo Tribe	SD	South Dakota
NJ	New Jersey	OKMGU	Oklahoma Magenta Unity	TN	Tennessee
		OKMIT	Oklahoma Miami Tribe	TX	Texas
NM	New Mexico	OKMSC	Oklahoma Muscogee Creek	VI	U.S. Virgin Islands
NMAPA	New Mexico Acoma Pueblo	OKNFR	Oklahoma Native Full Rate	UNSTP	Unstamped/Untaxed
NMTCS	New Mexico Tax Credit Stamp	OKNCA	Oklahoma New Compact	UT	Utah
		OKNCK	Oklahoma New Compact KS	VT	Vermont
NY	New York	OKNCT	Oklahoma New Compact TX		
NYCTY	New York New York City	OKOTC	Oklahoma Orange Tribe Compact		

Code	Description	Code	Description	Code	Description
MOCRT	Missouri Carrollton	MOJEF	Missouri Jefferson City	MONKC	Missouri North Kansas City
MOCAR	Missouri Carthage	MOJOP	Missouri Joplin	MONOV	Missouri Novinger
MOCEN	Missouri Centralia	MOKCY	Missouri Kansas City	MOOKG	Missouri Oak Grove
MOCHI	Missouri Chillicothe	MOKEN	Missouri Kennett	MOOKV	Missouri Oakview
MOCLA	Missouri Clarence	MOKGC	Missouri Kingdom City	MOODS	Missouri Odessa
MOCLI	Missouri Clinton	MOKGV	Missouri Kingsville	MOORG	Missouri Oregon
MOCOL	Missouri Columbia	MOKKV	Missouri Kirksville	MOOTV	Missouri Otterville
MOCON	Missouri Concordia	MOKBN	Missouri Knob Noster	MOOWV	Missouri Owensville
MOCOR	Missouri Corder	MOLAP	Missouri La Plata	MOPAC	Missouri Pacific
MOCRG	Missouri Craig	MOLSL	Missouri Lake St. Louis	MOPLM	Missouri Palmyra
MOEDN	Missouri Edina	MOLEB	Missouri Lebanon	MOPKH	Missouri Park Hills
MOEXS	Missouri Excelsior Springs	MOLES	Missouri Lee's Summit	MOPEC	Missouri Peculiar
MOFFX	Missouri Fairfax	MOLEX	Missouri Lexington	MOPTG	Missouri Pilot Grove
MOFAY	Missouri Fayette	MOLIB	Missouri Liberty	MOPLB	Missouri Plattsburg
MOFRC	Missouri Forest City	MOLOU	Missouri Louisiana	MOPLH	Missouri Pleasant Hill
MOFRL	Missouri Foristell	MOMAC	Missouri Macon	MOPOP	Missouri Poplar Bluff
MOFRT	Missouri Fredericktown	MOMSH	Missouri Marshall	MOPRC	Missouri Princeton
MOFUL	Missouri Fulton	MOMRV	Missouri Maryville	MORAY	Missouri Raytown
MOGLD	Missouri Gladstone	MOMAY	Missouri Maysville	MOREP	Missouri Republic
MOGLS	Missouri Glasgow	MOMPH	Missouri Memphis	MORCH	Missouri Richmond
MOGNV	Missouri Grain Valley	MOMEX	Missouri Mexico	MOROL	Missouri Rolla
MOGDV	Missouri Grandview	MOMIL	Missouri Milan	MORSL	Missouri Russellville
MOGNC	Missouri Green City	MOMOB	Missouri Moberly	MOSAL	Missouri Salisbury
MOHAM	Missouri Hamilton	MOMRC	Missouri Monroe City	MOSAV	Missouri Savannah
MOHAN	Missouri Hannibal	MOMGC	Missouri Montgomery City	MOSED	Missouri Sedalia
MOHAR	Missouri Harrisonville	MOMDC	Missouri Mound City	MOSHB	Missouri Shelbina
MOHEN	Missouri Henrietta	MOMTG	Missouri Mountain Grove	MOSBV	Missouri Shelbyville
MOHER	Missouri Hermann	MONEO	Missouri Neosho	MOSLA	Missouri Slater
MOHIG	Missouri Higginsville	MONEV	Missouri Nevada	MOSPG	Missouri Springfield
MOHLD	Missouri Holden	MONWF	Missouri New Franklin	MOSTC	Missouri St. Charles
MOIND	Missouri Independence	MONWH	Missouri New Haven	MOSTJ	Missouri St. Joseph
MOJAC	Missouri Jackson County	MONBN	Missouri Norborne	MOSLC	Missouri St. Louis City

Code	Description	Code	Description	Code	Description
VA	Virginia	VAHER	Virginia Herndon	VAVAB	Virginia Virginia Beach
VAABD	Virginia Abingdon	VAKNK	Virginia Kilmarnock	VAWRN	Virginia Warrenton
VAAND	Virginia Annandale	VALUR	Virginia Luray	VAWRS	Virginia Warsaw
VAAPP	Virginia Appalachia	VALYN	Virginia Lynchburg	VAWBC	Virginia Waynesboro City
VAARC	Virginia Arlington County	VAMAN	Virginia Manassas Park	VAWTS	Virginia White Stone
VABED	Virginia Bedford	VAMAR	Virginia Marion	VAWIL	Virginia Williamsburg
VABSG	Virginia Big Stone Gap	VAMRT	Virginia Martinville	VAWCH	Virginia Winchester
VABKB	Virginia Blacksburg	VAMTJ	Virginia Mt Jackson	VAWNS	Virginia Windsor
VABKS	Virginia Blackstone	VANMK	Virginia New Market	VAWIS	Virginia Wise
VABLF	Virginia Bluefield	VANPN	Virginia Newport News	VAWSK	Virginia Woodstock
VABRS	Virginia Bristol	VANRF	Virginia Norfolk	VAWYT	Virginia Wytheville
VABRW	Virginia Broadway	VANOV	Virginia Northern Virginia		
VACHL	Virginia Chantilly	VANOR	Virginia Norton	WA	Washington
VACHV	Virginia Charlottesville	VAORT	Virginia Orange Town	WACVT	Washington Colville Tribal
VACHP	Virginia Chesapeake	VAPET	Virginia Petersburg	WAKST	Washington Kalispell Tribal
VACHW	Virginia Chilhowie	VAPOQ	Virginia Poquoson	WAPYT	Washington Puyallup Tribal
VACHB	Virginia Christiansburg	VAPOR	Virginia Portsmouth	WASWT	Washington Swinomish Tribal
VACLF	Virginia Clifton Forge	VAPUL	Virginia Pulaski	WAZOT	Washington Tribal Zero Value
VACLW	Virginia Clintwood	VARAD	Virginia Radford	WAYKT	Washington Yakama Tribal
VACOB	Virginia Coeburn	VARNK	Virginia Roanoke		
VACOV	Virginia Covington City	VARKM	Virginia Rocky Mount	WV	West Virginia
VACUL	Virginia Culpeper	VASAL	Virginia Salem		
VADAM	Virginia Damascus	VASCT	Virginia Scottsville	WI	Wisconsin
VAFFX	Virginia Fairfax	VASMF	Virginia Smithfield	WITRB	Wisconsin Tribal
VAFRM	Virginia Farmville	VASPF	Virginia Springfield		
VAFAQ	Virginia Fauquier	VASTN	Virginia Stuanton	WY	Wyoming
VAFRK	Virginia Franklin	VASUF	Virginia Suffolk		
VAFKB	Virginia Fredericksburg	VATAP	Virginia Tappahannock		
VAGOR	Virginia Gordonsville	VATAZ	Virginia Tazewell		
VAHAM	Virginia Hampton	VATOA	Virginia Town of Ashland		
VAHRC	Virginia Harrison City	VATOS	Virginia Town of Stuart		
VAHRB	Virginia Harrisonburg	VAVIN	Virginia Vinton		

Table 5 - Transaction Document Types

When reporting receipts and disbursements, a filer must indicate the type of document in which the information is obtained. The following table provides codes for these document types.

Type
Invoice
Purchase Order
Credit Memo
Affidavit
Returned Goods Authorization
Confirmation
Bill of Lading
Other

Table 6 - Type of Customer

The following table provides the codes for the type of company with which a filer is doing business.

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

Table 7 - Cigarette MSA Status Types

The following table provides the manufacturer codes for MSA status.

Code	Description
OPM	Original Participating Manufacturer
SPM	Subsequent Participating Manufacturer
NPM	Non-Participating Manufacturer
N/A	Not Applicable
PM	Participating Manufacturer
NPM1	Non-Participating Manufacturer 1
NPM2	Non-Participating Manufacturer 2

Table 8 - Federal Description Code List

The following table provides codes for federal descriptions of product types received and disbursed.

Code	Code
Chewing Tobacco	Small Cigar
Cigarette	Snuff
Cigarette Paper	Alternative Nicotine Product
Cigarette Tube	E-liquid Product
Large Cigar	Vapor Products
Pipe Tobacco	Other
Roll Your Own	

Table 9 - Indiana Description Code List

The following table provides codes for the origin and destination of products.

Code	Description
INOTP1	All OTP except Moist Snuff, Alternative Nicotine Products and Closed System Cartridges. This includes any product containing, made or derived from tobacco that is intended for human consumption or is likely to be consumed, whether chewed, smoked, heated, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part, or accessory of a tobacco product.
INOTP2	Cigars capped - Cigar means a tobacco product that is a roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco (other than any roll of tobacco that is a cigarette within the meaning of IC -6-7-1-2) The term includes tobacco products commonly known as "little cigars", which are cigars with an integrated cellulose acetate filter and that are wrapped in a substance containing tobacco.
INOTP3	Not currently used for Indiana
INOTP4	Not currently used for Indiana
INECG1	Electronic Cigarette (Reserved for PACT-ACT filers)
INANP1	Alternative nicotine product means a noncombustible product containing nicotine that is intended for human consumption, whether chewed, absorbed, dissolved, or ingested by any means. The term does not include cigarettes, tobacco products, closed system cartridges, consumable material, open system containers, vapor products, or any product regulated as a drug or device by the United States Food and Drug Administration under 21 U.S.C. 351 to 360fff-7.
INMS1	Moist Snuff means any finely cut, ground, or powdered tobacco that is not intended to be: smoked or placed in the nasal cavity.
INCSC1	Closed system cartridge means a sealed, prefilled, and disposable container of consumable material in which the container is inserted directly into a vapor product and is not intended to be opened or accessible through customary or reasonably foreseeable handling or use.

Table 10 - Type of Address Codes

The following table provides codes for the origin and destination of products.

Code	Description	**Used by** DOR/ **Not Used** by DOR
Mailing	Mailing Address Type	Not used by DOR
Location	Physical Location Address Type	Used by DOR
Billing	Billing Address Type	Not used by DOR
Delivery	Delivery Address Type	Not used by DOR

Table 11 - Example of Extended Taxable Amounts

The following table shows examples of completed transaction data for each Indiana State Description Code.

Example Product	StateDesc	Unit	UnitDescription	WeightVolume	Value	Quantity	StickCount	ExtendedTaxableAmount
Cigar 5 box (10/box)	INOTP1	1	BOX	-	$19.90	5	50	**$99.50** (Multiply Value * Quantity for INOTP1)
Cigar over $3 tax cap	INOTP2	1	STK	-	$15.00	10	10	**$100.00** (Multiply Stick Count * $10 value cap for INOTP2)
Cigar over $3 tax cap	INOTP2	25	BOX	-	$50.00	4	100	**$1,000.00** (Multiply Stick Count * $10 value cap for INOTP2)
E-Juice 6mg 100ML	INECG1	1	ECH	-	$7.50	3	-	**$0.00** (Do not include for INECG1, reserved for PACT-Act only)
Twelve 5 rolls of Zyn	INANP1	1	TIN	0.21	$7.49	60	-	**12.60** (Multiply WeightVolume * Quantity for INANP1)
Twelve 5 rolls of snuff	INMS1	1	CAN	1.20	$1.37	60	-	**72.00** (Multiply WeightVolume * Quantity for INMS1)
Vuse Alto Pod 5/1CT	INCSC1	1	BOX	-	$11.49	5	-	**$57.45** (Multiply Value * Quantity for INCSC1)

Contact Us

For file-specific questions, file errors or upload issues, use INTIME's secure messaging to contact the Bulk Filer Team so that they can view your account and assist you more efficiently. Select "bulk filer" in the message options and provide details of your issue. Be sure to include a screenshot of any errors with your message.

For account questions regarding bills or letters, contact DOR Customer Service via INTIME's secure messaging by selecting the "All Actions" tab followed by clicking on the "Messages" section.

A step-by-step INTIME Guide to Secure Messaging with DOR is available.

You can also contact DOR's Tobacco Tax Section, Monday through Friday, 8 a.m. - 4:30 p.m. ET, at:

(317) 615-2710

Indiana Department of Revenue
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