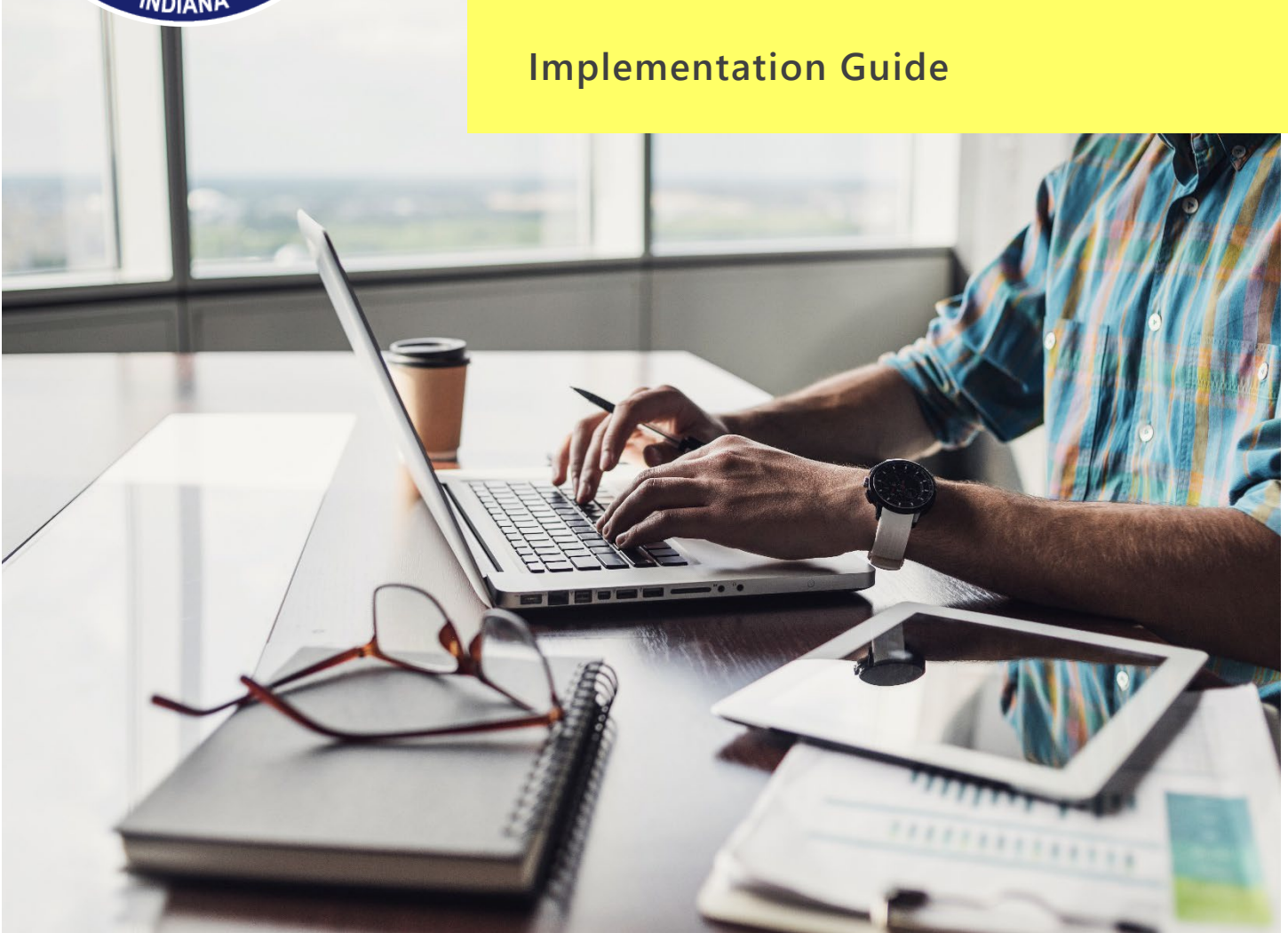




# XML Electronic Filing for Other Tobacco Products Data

## Implementation Guide



Last revised: April 2026

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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](mailto: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](http://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](mailto: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 file. 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](http://www.in.gov/dor/files/sftp-v-intime-chart-otp).

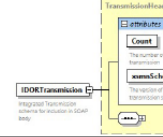
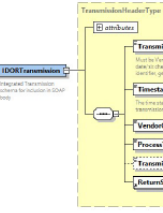
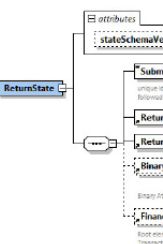
# Amended Returns

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 <a href="https://www.in.gov/dor/iam-a-business-corp/bulk-file/">https://www.in.gov/dor/iam-a-business-corp/bulk-file/</a>                                   | 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 |
| <b>1A</b> | OTP received from a manufacturer or first importer                                                                           | YES                                                  | NO            |
| <b>1B</b> | OTP received from a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee) | YES                                                  | NO            |
| <b>1C</b> | OTP received from a retailer or end user                                                                                     | YES                                                  | NO            |
| <b>1D</b> | OTP received by a manufacturer or first importer from a person other than a manufacturer or first importer                   | NO                                                   | YES           |
| <b>2A</b> | OTP disbursed by a manufacturer or first importer                                                                            | NO                                                   | YES           |
| <b>2B</b> | OTP disbursed to a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee)  | YES                                                  | NO            |
| <b>2C</b> | OTP disbursed to a retailer or end user                                                                                      | YES                                                  | NO            |
| <b>2D</b> | 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  |
| ALAOB | 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 Florida         | 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      | ALLSD | 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      | ALOKZ | 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                | ISBPT | 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 Evanston/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 Tusculumbia       |
| 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 Robertsedale    | 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      |
| AL SRL | 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 Kiagee 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 | MOSSED | 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 Stanton           | 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 360ff-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         | <b>\$99.50</b> (Multiply Value * Quantity for INOTP1)                 |
| Cigar over \$3 tax cap  | INOTP2    | 1    | STK             | -            | \$15.00 | 1        | 10         | <b>\$100.00</b> (Multiply Stick Count * \$10 value cap for INOTP2)    |
| E-Juice 6mg 100ML       | INECG1    | 1    | ECH             | -            | \$7.50  | 3        | -          | <b>\$0.00</b> (Do not include for INECG1, reserved for PACT-Act only) |
| Twelve 5 rolls of Zyn   | INANP1    | 1    | TIN             | 0.21         | \$7.49  | 60       | -          | <b>\$12.60</b> (Multiply WeightVolume * Quantity for INANP1)          |
| Twelve 5 rolls of snuff | INMS1     | 1    | CAN             | 1.20         | \$1.37  | 60       | -          | <b>\$72.00</b> (Multiply WeightVolume * Quantity for INMS1)           |
| Vuse Alto Pod 5/1CT     | INCSC1    | 1    | BOX             | -            | \$11.49 | 5        | -          | <b>\$57.45</b> (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  
Special Tax Division  
P.O. BOX 901  
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