



**Illinois Department of Revenue**

**Implementation Guide for**

**Direct Filing of**

***Tobacco Products Tax Returns***

**For Tax Periods Beginning 1/1/2025 *and After***

**Revised October 2024**

# Table of Contents

Version History..... 3

Overview ..... 3

Direct File Program – Tobacco Uniformity XML..... 3

What is an electronically filed return?..... 4

Am I required to file and pay electronically? ..... 4

Timeliness and Date Received of Return and Payment..... 5

    Return ..... 5

    Payment ..... 5

Electronic Funds Transfer ..... 5

Ways to Participate in Electronic Filing..... 6

Application and Registration for Electronic Filing..... 6

Electronic Signatures..... 7

Acknowledgements..... 7

    Electronic Data Interchange (EDI)..... 7

Responsibilities ..... 8

    Electronic Filers..... 8

    Taxpayers ..... 8

    Electronic filers who provide transmission services ..... 8

    Electronic filers who are software developers ..... 8

Monitoring and Suspension ..... 9

General Information ..... 10

    How to file an amended return electronically..... 10

    How to file a claim for credit on an amended return that was filed electronically..... 10

    How to change your address ..... 10

Who to Contact with Questions or Problems ..... 11

Calculating the TP-1, Uniform Tobacco Products Tax Return Cover Page..... 12

Table 1 – Tobacco Uniformity Schema Implementation for Illinois ..... 12

Table 2 – Illinois Business Rules and Error Messaging..... 12

Table 3 – All State Description Code List ..... 13

Table 4 – Illinois State Description Codes ..... 14

Table 5 – Tax Jurisdiction Code List ..... 15

Table 6 – Schedule Codes ..... 23

Table 7 – Transaction Document Types..... 23

Table 8 – Type of Customer ..... 24

Table 9 – Tobacco Products MSA Status Types ..... 24

Table 10 – Federal Description Code List..... 25

Table 11 – Unit Description..... 26

Table 12 – Type of Address Codes ..... 26

## Version History

Date of Publishing	Revision Date of TUP-750	Description of Changes
June 26, 2024	6/24	New!
October 23, 2024	10/24	FTA published Tobacco V 2.0 Schema. Updated throughout this document as well as impacted fields in Table 1. The “Additional Information” column of Table 1 has been updated to provide more details for file requirements. Table 2 has been updated to make necessary adjustments discovered during internal testing. TP-1 detailed calculation instructions removed due to publishing of official TP-1 instructions.

## Overview

We encourage all taxpayers to file electronically. Illinois business taxpayers can electronically file using the Illinois Department of Revenue’s (IDOR) direct file program. Our goal is to provide you with simple, error-free methods of filing and paying. Filing electronically also helps our environment by reducing the use of paper.

The following tobacco products tax forms can be electronically filed:

- **TP-1, Tobacco Products Tax Return;**
- **TP-1-X, Amended Tobacco Products Tax Return;** and
- **TP-1-IL, Uniform Tobacco Transaction Schedule.**

## Direct File Program – Tobacco Uniformity XML

Beginning with tax periods ending January 31, 2025, and after, IDOR requires submissions of tobacco products tax returns and schedules to be formatted as detailed in this guide. Files must use extensible markup language (XML) and be formatted based on the Tobacco Uniformity Schema (Version 2) and the Illinois-specific rules detailed in the tables referenced in this guide. Files are transferred to IDOR via web service APIs (see our Transmission Guide for Web Service Submissions for specifications).

All applicants must agree to comply with all of the requirements and specifications set forth by IDOR in this implementation guide and in [86 Illinois Administrative Code Part 750](#), Payment of Taxes by Electronic Funds Transfer, and [86 Illinois Administrative Code Part 760](#), Electronic Filing of Returns or Other Documents. In addition, all applicants, including those who develop software, must successfully complete testing.

**Note:** The information contained in this publication does not represent a binding position of IDOR, may not be cited as legal authority, and creates no rights under the Taxpayers’ Bill of Rights Act.

## What is an electronically filed return?

An electronically filed return or schedule consists of data transmitted or provided to IDOR by electronic means. In total, electronic returns and schedules contain the same information as traditionally filed paper documents. We will accept:

- **TP-1, Tobacco Products Tax Return;**
- **TP-1-X, Amended Tobacco Products Tax Return;** and
- **TP-1-IL, Uniform Tobacco Transaction Schedule.**

All returns/schedules must be transmitted within a single file via electronic data interchange and must include an electronic signature. See **Electronic Signatures** below.

The following paper documents contain information that cannot be provided electronically and must be mailed:

- Copies of schedules, invoices, and bills of lading requested for verification purposes;
- Returns and payments that are made in protest in accordance with Section 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a.1), which requires the corresponding notice to be mailed to IDOR (See **How to file a protested return electronically** below.); and
- Changes of address, which must be sent by mail to IDOR using [Form REG-3-C, Business Information Update](#). See **How to change your address** below.

## Am I required to file and pay electronically?

### Mandatory Electronic Filing

Participation in the tobacco products tax return electronic filing program is mandatory. If you participate in the program, then you are required to make all payments by electronic means for returns filed with IDOR via electronic data interchange.

# Timeliness and Date Received of Return and Payment

## Return

To be considered timely filed, a return must be acknowledged as accepted, or accepted with errors, no later than 11:59 p.m. (Central Standard Time) on the due date. This also applies to the retransmission of returns that were previously acknowledged as rejected. The Illinois Webservices Gateway records the date and time a transmission is complete. If a return is acknowledged as accepted or accepted with errors, this date and time is used as the date and time the return is received by Illinois. If a return is acknowledged as rejected, the return is considered not filed.

Participants should ensure that the return transmission is started early enough to be completed prior to the end of the day (11:59 p.m. Central Standard Time) on the return due date. To avoid late filing, it is recommended that participants schedule transmissions to allow for timely correction and retransmission in the case of a rejected transaction.

## Payment

An electronic payment initiated on the due date for the next available settlement date will be considered timely paid. We recommend payments be initiated one or two days before the due date for settlement on the due date.

**Note:** These constraints for timely payment apply to IDOR debit authorizations, whether they are received embedded within a return filing or as a stand-alone payment transaction.

Participants should ensure that the debit authorization data contains a payment date no later than the due date. To avoid late payment, IDOR recommends that participants schedule debit authorization transmissions to allow for timely correction and retransmission in the case of a rejected debit transaction.

**Note regarding due dates for electronic returns and payments:** The provisions of Section 1.25 of the Statute on Statutes (5 ILCS 70/1.25), asserting that returns and payments transmitted through the U.S. mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, do not apply to returns filed by electronic means as those returns are not transmitted by mail.

## Electronic Funds Transfer

Tobacco distributors who electronically file returns with IDOR must make all required return payments by electronic means. The acceptable means of electronic payment are:

- electronic funds transfer (EFT) under the Electronic Funds Transfer Program described in [86 Illinois Administrative Code Part 750](#); and
- electronic payment by including payment data (ACH debit only) as part of the electronic transmission of the return and schedule data.

[MyTax Illinois](#), IDOR's online account management system, also provides an easy way for taxpayers to pay the amount owed through electronic funds withdrawal. The taxpayer will need to set up a MyTax Illinois account to make a payment.

**Note:** For additional information on electronic funds transfer, see IDOR's website at [tax.illinois.gov](http://tax.illinois.gov).

## Ways to Participate in Electronic Filing

Electronic filers can perform all functions associated with this electronic filing program, or they can use the services of another accepted electronic filer (third party) to participate in the electronic filing program. For example, a participant can be a:

- taxpayer who prepares the electronic return or other document and transmits it directly or otherwise provides it to IDOR using software developed by the taxpayer or a commercial software provider;
- taxpayer who uses the services of a service group or other third party to prepare the electronic return or other document and transmits it or otherwise provides it to IDOR;
- third-party transmitter who takes prepared returns from taxpayers or service groups and transmits them to IDOR directly;
- service group or other third party who prepares electronic returns or other documents and transmits them to IDOR directly; or
- software developer who develops software to
  - format return information to conform with IDOR specifications; and/or
  - transmit to IDOR directly or provide electronic returns to IDOR.

Taxpayers who use service groups or other third parties or agents to electronically file returns or schedules under this program remain responsible for completing their own registration.

## Application and Registration for Electronic Filing

All participants must be registered to be accepted into the Illinois electronic filing program. For tobacco products, this includes licensed distributors, service groups or bureaus, software developers, and any participant who is transmitting directly to IDOR (either for themselves or for others).

To register for our new Tobacco Uniformity XML program, you must complete our online Business Electronic Filing Enrollment. This new online application will allow licensed distributors, service groups or bureaus, and software developers to gain access to information required for transmission of returns and will allow taxpayer registrants to assign signature codes.

The new online application replaces the form previously required ([Form IL-8633-B, Business Electronic Filing Enrollment](#)). The online application will become available with the implementation of our full Tobacco Uniformity project in December 2024.

This section will be updated as that date approaches and more details are available.

# Electronic Signatures

All returns filed via electronic data interchange must include an electronic signature that authenticates the taxpayer. Taxpayers must identify their electronic signatures on their electronic filing enrollment forms. The taxpayer, authorized officer, or other individual responsible for filing returns or other documents must complete and submit the electronic filing enrollment.

The taxpayer's electronic signature is to be used in lieu of a written signature when filing electronic returns, forms, or other documents with IDOR. The effect of including a valid electronic signature as part of a return transmission has the same legal effect as the taxpayer having signed the returns or other documents.

A return filed via electronic data interchange will be considered unsigned unless the taxpayer's electronic signature is included, and received by IDOR, as part of that transmission.

An electronic signature is considered valid from the time it is registered by IDOR until it expires, unless:

- IDOR receives a written request from the taxpayer to have that taxpayer's electronic signature invalidated. To resume electronic filing, the taxpayer must submit a revised Business Electronic Filing Enrollment and identify a new electronic signature.
- The taxpayer submits a revised Business Electronic Filing Enrollment and has identified a new electronic signature on that form.
- The taxpayer notifies IDOR that the electronic signature has been compromised. To resume electronic filing, the taxpayer must submit a revised Business Electronic Filing Enrollment and identify a new electronic signature.
- The taxpayer's signature authorization has been revoked or suspended.

In addition, for electronic returns and other documents authorized to be filed under this program, a registered electronic signature is valid until the expiration of the corresponding certificate of registration or other certification issued by IDOR to the taxpayer. At that time, the taxpayer must either reconfirm the electronic signature previously selected or select a new electronic signature. Upon the expiration of the taxpayer's electronic signature, any electronically transmitted return and other documents containing the expired code will be considered unsigned.

## Acknowledgements

### Electronic Data Interchange (EDI)

IDOR will create an acknowledgement (ACK) record for each return filed via electronic data transmission. Each ACK record will indicate one of the following:

- Accepted
- Accepted with Errors
- Rejected

Returns that are accepted with errors will be processed as filed. However, for returns that are rejected for any reason, a corrected file must be transmitted.

When a transmission is acknowledged as rejected, the entire transmission must be retransmitted (return, schedules and debit authorizations, if applicable) after corrections are made.



# Responsibilities

## Electronic Filers

All electronic filers must comply with all of the requirements and specifications set forth by IDOR in this implementation guide and [86 Illinois Administrative Code Part 760](#) and must keep records equivalent to the level of detail contained in an acceptable paper record. See [86 Illinois Administrative Code 660.25](#).

### ***Also, electronic filers must . . .***

- ensure that electronic returns or other electronic documents are filed with IDOR in a timely manner;
- include both return and/or schedule data and electronic signature in the same file;
- ensure their own security and confidentiality of all transmitted data;
- make transmissions and retrieve acknowledgements in a timely manner (Acknowledgement records for returns filed via electronic data interchange will normally be available from IDOR within 30 minutes after the transmission is received. **Note: It is important for electronic filers to review the acknowledgement records to ensure their returns were filed or to modify rejected returns and retransmit.**);
- match acknowledgement records to the original transmission files (Returns acknowledged as accepted with a detailed acknowledgement from IDOR will be considered filed returns. Returns acknowledged as rejected must be corrected and retransmitted, if possible.
- immediately contact the Electronic Commerce Division if an acknowledgement record has not been available after 24 hours from the transmission of the return.

## Taxpayers

Taxpayers are responsible for retaining copies of all the acknowledgement records received from IDOR or third-party transmitters. Taxpayers must retain all copies of the acknowledgement files received from IDOR for as long as the taxpayer would be required to keep tax records in a paper format.

## Electronic filers who provide transmission services

Electronic filers who provide transmission services to other electronic filers must:

- accept electronic returns or other documents for transmission to IDOR only from electronic filers accepted in this program;
- provide each of their clients with the acknowledgement records for their transmissions within 24 hours after the availability of the acknowledgement from IDOR; and
- retain copies of all acknowledgement records received from IDOR for one year from the date of receipt.

## Electronic filers who are software developers

Electronic filers who are software developers must:

- correct any software errors quickly to ensure timely transmission of electronic returns or other documents;
- expeditiously distribute any corrections to all electronic filers utilizing their software.

## Monitoring and Suspension

IDOR monitors the quality of electronic transmissions. If the quality is unacceptable, IDOR will contact the electronic filer, software developer, or transmitter. IDOR also monitors complaints about electronic filers and issues warning or suspension letters as appropriate. IDOR reserves the right to suspend the electronic filing privilege of any electronic filer, software developer, or transmitter who varies from the requirements, specifications, and procedures stated in this guide and [86 Illinois Administrative Code Part 760](#) or who does not consistently transmit error-free returns. When suspended, the electronic filer, software developer, or transmitter will be advised of the requirements for reinstatement into the program.

## General Information

### How to file an amended return electronically

- 1) Correct the errors in the return you sent to us.
- 2) In the corrected file, mark the checkbox to indicate the return is amended. Duplicate original returns will be rejected.
- 3) File the entire corrected file electronically.

### How to file a claim for credit on an amended return that was filed electronically

- 1) Login to your MyTax Illinois account.
- 2) Navigate to your Tobacco Products Tax account.
- 3) Click the "View more account options" hyperlink.
- 4) In the "Account Options" box, click on "TP-1 Claim for Credit".
- 5) The next screen will display any periods for which you have an overpayment. Check the box next to the period(s) for which you are claiming a credit and click "Submit".

### How to change your address

- 1) Notify our Central Registration Division of your address change. You may notify us through one of the following methods:

- 1 By emailing [REV.REGBOND@illinois.gov](mailto:REV.REGBOND@illinois.gov)
- 2 By mailing a copy of the completed [Form REG-3-C, Business Information Update](#) to:

**CENTRAL REGISTRATION DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19030  
SPRINGFIELD, IL 62794-9030**

- 3 By faxing a copy of the completed [Form REG-3-C, Business Information Update](#) to:

**Fax: 217 785-6013**

- 2) Submit the return and schedules file to IDOR as you would normally.

## Who to Contact with Questions or Problems

General questions regarding tobacco products tax:

Alcohol, Tobacco and Fuel Division

**217 782-6045** (Weekdays 8:00 a.m. – 4:00 p.m., except for legal holidays)

email: [rev.atp-mfr@illinois.gov](mailto:rev.atp-mfr@illinois.gov)

Questions regarding electronic filing/payment and acknowledgement:

Electronic Commerce Division

**217 524-4767** or **866 440-8680** (Weekdays 8:30 a.m. – 5:00 p.m., except for legal holidays)

email: [rev.excisetaxefp@illinois.gov](mailto:rev.excisetaxefp@illinois.gov)

Technical Questions or system failures – Illinois Webservices Gateway

Electronic Commerce Support

Email: [rev.ecstech@illinois.gov](mailto:rev.ecstech@illinois.gov)

Please include in the subject line of your email “Illinois Gateway questions” in order to serve you better.

## Calculating the TP-1, Uniform Tobacco Products Tax Return Cover Page

Complete instructions for the TP-1 cover page and TP-1-IL schedule have been posted to the IDOR Tobacco Uniformity Information page. Refer to the TP-1 Instructions, in addition to the rules and errors messages detailed in the tables below, to calculate entries correctly.

### Table 1 – Tobacco Uniformity Schema Implementation for Illinois

Illinois' implementation of Tobacco Uniformity for Tobacco Products Tax utilizes the FTA's Tobacco Uniformity Schema. The information in Tables 1 and 2 shows the specific business rules that Illinois plans to enforce in order to meet the needs of Illinois Tobacco Tax Return requirements. Click the link below to open the TUP-750 Table 1 spreadsheet.

[TUP-750 Table 1](#)

### Table 2 – Illinois Business Rules and Error Messaging

Table 2 contains supplemental business rules and error messaging to be used in conjunction with Table 1 and the XML Schema. Click the link below to open the TUP-750 Table 2 spreadsheet.

[TUP-750 Table 2](#)

## Table 3 – All State Description Code List

The following table includes all FTA Tobacco Uniformity state description codes.

Code	State	Code	State	Code	State	Code	State	Code	State	Code	State
AL-1	Alabama	DE-2	Delaware	KY-PL1	Kentucky	MN-3	Minnesota	OR-MS2	Oregon	VA-4	Virginia
AL-2	Alabama	FL-1	Florida	KY-PL2	Kentucky	MN-4	Minnesota	OR-MS3	Oregon	VA-5	Virginia
AL-3	Alabama	GA-1	Georgia	KY-PL3	Kentucky	MO-1	Missouri	OR-MS4	Oregon	VA-6	Virginia
AL-4	Alabama	GA-2	Georgia	KY-PL4	Kentucky	MS-1	Mississippi	OR-CGR1	Oregon	VA-7	Virginia
AL-5	Alabama	GA-3	Georgia	KY-PT1	Kentucky	MS-2	Mississippi	OR-CGR2	Oregon	VT-1	Vermont
AL-6	Alabama	GA-4	Georgia	KY-SMCGR1	Kentucky	MT-1	Montana	PA-1	Pennsylvania	VT-2	Vermont
AL-7	Alabama	HI-1	Hawaii	KY-SS1	Kentucky	MT-2	Montana	RI-1	Rhode Island	VT-3	Vermont
AL-8	Alabama	HI-2	Hawaii	KY-TP1	Kentucky	NC-1	North Carolina	RI-2	Rhode Island	VT-4	Vermont
AL-9	Alabama	HI-3	Hawaii	KY-TW1	Kentucky	NC-2	North Carolina	RI-3	Rhode Island	VT-5	Vermont
AL-10	Alabama	IA-1	Iowa	KY-TW2	Kentucky	ND-1	North Dakota	RI-4	Rhode Island	VT-6	Vermont
AL-11	Alabama	IA-2	Iowa	KY-TW3	Kentucky	ND-2	North Dakota	RI-5	Rhode Island	VT-7	Vermont
AL-12	Alabama	IA-3	Iowa	KY-TW4	Kentucky	ND-3	North Dakota	SC-1	South Carolina	WA-1	Washington
AL-13	Alabama	IA-4	Iowa	KY-VAP1	Kentucky	ND-4	North Dakota	SC-2	South Carolina	WA-2	Washington
AL-14	Alabama	ID-1	Idaho	KY-VAP2	Kentucky	ND-5	North Dakota	SC-3	South Carolina	WA-3	Washington
AL-15	Alabama	IL-CIGAR	Illinois	Moist Snuff	Modified Risk	NE-1	Nebraska	SD-1	South Dakota	WA-4	Washington
AL-16	Alabama	IL-ECIG	Illinois	Dry Snuff	Modified Risk	NE-2	Nebraska	TN-1	Tennessee	WA-5	Washington
AL-17	Alabama	IL-MS	Illinois	SNUS	Modified Risk	NH-1	New Hampshire	TX-1	Texas	WI-1	Wisconsin
AL-18	Alabama	IL-OTP	Illinois	OTP	Modified Risk	NH-2	New Hampshire	TX-2	Texas	WI-2	Wisconsin
AK-1	Alaska	IN-1	Indiana	Loose Leaf Chew	Modified Risk	NH-3	New Hampshire	TX-3	Texas	WI-3	Wisconsin
AR-1	Arkansas	IN-2	Indiana	Plug Chew	Modified Risk	NH-4	New Hampshire	TX-4	Texas	WI-4	Wisconsin
AR-2	Arkansas	KS-1	Kansas	Twist Chew	Modified Risk	NH-5	New Hampshire	TX-5	Texas	WV-1	West Virginia
AR-3	Arkansas	KY-ANP1	Kentucky	LA-1	Louisiana	NH-6	New Hampshire	TX-6	Texas	WY-1	Wyoming
AR-4	Arkansas	KY-CGR1	Kansas	LA-2	Louisiana	NJ-1	New Jersey	TX-7	Texas	WY-2	Wyoming
AR-5	Arkansas	KY-CGR2	Kentucky	LA-3	Louisiana	NJ-2	New Jersey	TX-8	Texas	WY-3	Wyoming
AR-6	Arkansas	KY-CGR3	Kentucky	LA-4	Louisiana	NM-1	New Mexico	TX-9	Texas		
AZ-1	Arizona	KY-CGR4	Kentucky	MA-1	Massachusetts	NM-2	New Mexico	TX-10	Texas		
AZ-2	Arizona	KY-CGR5	Kentucky	MD-1	Maryland	NV-1	Nevada	TX-11	Texas		
AZ-3	Arizona	KY-CH1	Kentucky	MD-2	Maryland	NY-1	New York	TX-12	Texas		
AZ-4	Arizona	KY-DS1	Kentucky	MD-3	Maryland	NY-2	New York	TX-13	Texas		
AZ-5	Arizona	KY-ELIQ1	Kentucky	MD-4	Maryland	NY-3	New York	TX-14	Texas		
AZ-6	Arizona	KY-LCGR1	Kentucky	MD-5	Maryland	NY-4	New York	TX-15	Texas		
CA-1	California	KY-LL1	Kentucky	MD-6	Maryland	NY-5	New York	TX-16	Texas		
CO-1	Colorado	KY-LL2	Kentucky	MD-7	Maryland	OH-1	Ohio	TX-17	Texas		
CT-1	Connecticut	KY-LL3	Kentucky	ME-1	Maine	OH-2	Ohio	UT-1	Utah		
CT-2	Connecticut	KY-LL4	Kentucky	ME-2	Maine	OK-1	Oklahoma	UT-2	Utah		
CT-3	Connecticut	KY-MS1	Kentucky	ME-3	Maine	OK-2	Oklahoma	UT-3	Utah		
DC-1	District of Columbia	KY-MS2	Kentucky	MI-1	Michigan	OK-3	Oklahoma	UT-4	Utah		
DC-2	District of Columbia	KY-MS3	Kentucky	MI-2	Michigan	OK-4	Oklahoma	VA-1	Virginia		
DC-3	District of Columbia	KY-MS4	Kentucky	MN-1	Minnesota	OR-1	Oregon	VA-2	Virginia		
DE-1	Delaware	KY-NT1	Kentucky	MN-2	Minnesota	OR-MS1	Oregon	VA-3	Virginia		

## Table 4 – Illinois State Description Codes

The following table explains the meaning of the Illinois-specific state description codes used for Tobacco Products Tax returns.

Code	Description	Extended Taxable Amount Calculation
IL-CIGAR	<b>Reserved</b>	Not used by Illinois at this time.
IL-ECIG	<b>Electronic cigarettes:</b> (1) any device that employs a battery or other mechanism to heat a solution or substance to produce a vapor or aerosol intended for inhalation, except for (A) any device designed solely for use with cannabis that contains a statement on the retail packaging that the device is designed solely for use with cannabis and not for use with tobacco or (B) any device that contains a solution or substance that contains cannabis subject to tax under the Compassionate Use of Medical Cannabis Program Act or the Cannabis Regulation and Tax Act;  (2) any cartridge or container of a solution or substance intended to be used with or in the device or to refill the device, except for any cartridge or container of a solution or substance that contains cannabis subject to tax under the Compassionate Use of Medical Cannabis Program Act or the Cannabis Regulation and Tax Act; or  (3) any solution or substance, whether or not it contains nicotine, intended for use in the device, except for any solution or substance that contains cannabis subject to tax under the Compassionate Use of Medical Cannabis Program Act or the Cannabis Regulation and Tax Act.	Unit * Quantity
IL-MS	<b>Moist Snuff:</b> any finely cut, ground, or powdered tobacco that is not intended to be smoked, but shall not include any finely cut, ground, or powdered tobacco that is intended to be placed in the nasal cavity.	Unit * Quantity
IL-OTP	<b>Other Tobacco Products:</b> any cigars, including little cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff (excluding moist snuff) or snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings, and sweeping of tobacco; and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking; but does not include cigarettes as defined in Section 1 of the Cigarette Tax Act or tobacco purchased for the manufacture of cigarettes by cigarette distributors and manufacturers defined in the Cigarette Tax Act and persons who make, manufacture, or fabricate cigarettes as a part of a Correctional Industries program for sale to residents incarcerated in penal institutions or resident patients of a State operated mental health facility.	Unit * Quantity

## Table 5 – 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	ALBRL	Alabama Brilliant	ALCRT	Alabama Courtland
ALABB	Alabama Abbeville	ALBKW	Alabama Brookwood	ALCWC	Alabama Crenshaw County
ALADD	Alabama Addison	ALBRD	Alabama Brundidge	ALCRE	Alabama Creola
ALALB	Alabama Alabaster	ALBUL	Alabama Bullock County	ALCSV	Alabama Crossville
ALABV	Alabama Albertville	ALBUT	Alabama Butler	ALCLM	Alabama Cullman
ALAXC	Alabama Alexander City	ALCLR	Alabama Calera	ALCMC	Alabama Cullman County
ALALV	Alabama Aliceville	ALCCY	Alabama Calhoun County	ALDDV	Alabama Dadeville
ALALG	Alabama Allgood	ALCPH	Alabama Camp Hill	ALDLC	Alabama Dale County
ALALT	Alabama Altoona	ALCBH	Alabama Carbon Hill	ALDLV	Alabama Daleville
ALAND	Alabama Andalusia	ALCSB	Alabama Castleberry	ALDPH	Alabama Daphne
ALANN	Alabama Anniston	ALCDB	Alabama Cedar Bluff	ALDPI	Alabama Dauphin Island
ALARB	Alabama Arab	ALCBP	Alabama Cedar Bluff PJ	ALDEC	Alabama Decatur
ALARG	Alabama Argo	ALCTV	Alabama Centreville	ALDKC	Alabama Dekalb County
ALARI	Alabama Ariton	ALCBC	Alabama Chambers County	ALDMP	Alabama Demopolis
ALARL	Alabama Arley	ALCHT	Alabama Chatom	ALDET	Alabama Detroit
ALASF	Alabama Ashford	ALCHK	Alabama Cherokee	ALDOR	Alabama Dora
ALASL	Alabama Ashland	ALCKC	Alabama Cherokee County	ALDTH	Alabama Dothan
ALASV	Alabama Ashville	ALCKW	Alabama Chickasaw	ALDBS	Alabama Double Springs
ALATH	Alabama Athens	ALCHB	Alabama Childersburg	ALDUG	Alabama Douglas
ALATT	Alabama Attalla	ALCHP	Alabama Childersburg PJ	ALDOZ	Alabama Dozier
ALaub	Alabama Auburn	ALCTC	Alabama Choctaw County	ALDUT	Alabama Dutton
ALAVN	Alabama Avon	ALCIT	Alabama Citronelle	ALDTP	Alabama Dutton PJ
ALBWC	Alabama Baldwin County	ALCLN	Alabama Clanton	ALESB	Alabama East Brewton
ALBNK	Alabama Banks	ALCLC	Alabama Clarke County	ALECL	Alabama Eclectic
ALBRB	Alabama Barbour County	ALCYC	Alabama Clay County	ALELB	Alabama Elba
ALBYM	Alabama Bay Minette	ALCYH	Alabama Clayhatchee	ALEBT	Alabama Elberta
ALBLB	Alabama Bayou La Batre	ALCNC	Alabama Cleburne County	ALENT	Alabama Enterprise
ALBRC	Alabama Bear Creek	ALCLV	Alabama Cleveland	ALESC	Alabama Escambia County
ALBBA	Alabama Beatrice	ALCLI	Alabama Clio	ALEWC	Alabama Etowah County
ALBRY	Alabama Berry	ALCFC	Alabama Coffee County	ALEUF	Alabama Eufaula
ALBRP	Alabama Berry PJ	ALCOC	Alabama Colbert County	ALEUT	Alabama Eutaw
ALBIB	Alabama Bibb County	ALCOH	Alabama Collinsville	ALEVG	Alabama Evergreen
ALBTC	Alabama Blount County	ALCMB	Alabama Columbia	ALEXC	Alabama Excel
ALBTV	Alabama Blountsville	ALCMI	Alabama Columbiana	ALFRH	Alabama Fairhope



Code	Description	Code	Description	Code	Description
ALBOZ	Alabama Boaz	ALCHC	Alabama Conecuh County	ALFLK	Alabama Falkville
ALBCV	Alabama Branchville	ALCSC	Alabama Coosa County	ALFKP	Alabama Falkville PJ
ALBRT	Alabama Brantley	ALCOS	Alabama Coosada	ALFAY	Alabama Fayette
ALBNT	Alabama Brent	ALCDV	Alabama Cordova	ALFYC	Alabama Fayette County
ALBGP	Alabama Bridgeport	ALCTW	Alabama Cottonwood	ALFLM	Alabama Flomaton
ALFLR	Alabama Florala	ALHRT	Alabama Hartselle	ALLEX	Alabama Lexington
ALFLC	Alabama Florence	ALHYN	Alabama Hayneville	ALLIM	Alabama Limestone County
ALFOL	Alabama Foley	ALHED	Alabama Headland	ALLNC	Alabama Lincoln
ALFTD	Alabama Fort Deposit	ALHEF	Alabama Heflin	ALLND	Alabama Linden
ALFDP	Alabama Fort Deposit PJ	ALHEL	Alabama Helena	ALLNV	Alabama Lineville
ALFTP	Alabama Fort Payne	ALHEN	Alabama Henagar	ALLIS	Alabama Lisman
ALFRK	Alabama Franklin County	ALHRC	Alabama Henry County	ALLIT	Alabama Littleville
ALFUL	Alabama Fultondale	ALHIL	Alabama Hillsboro	ALLIV	Alabama Livingston
ALFYF	Alabama Fyffe	ALHOD	Alabama Hodges	ALLOP	Alabama Loachapoka
ALGAD	Alabama Gadsden	ALHOK	Alabama Hokes Bluff	ALLCK	Alabama Lockhart
ALGAN	Alabama Gantt	ALHLW	Alabama Hollywood	ALLOC	Alabama Locust Fork
ALGAR	Alabama Garden City	ALHSC	Alabama Houston County	ALLSV	Alabama Louisville
ALGAY	Alabama Gaylesville	ALHNT	Alabama Huntsville	ALLOW	Alabama Lowndes County
ALGEN	Alabama Geneva	ALHRB	Alabama Hurtsboro	ALLOX	Alabama Loxley
ALGNC	Alabama Geneva County	ALIDR	Alabama Ider	ALLUV	Alabama Luverne
ALGRG	Alabama Georgiana	ALIRN	Alabama Irondale	ALLYN	Alabama Lynn
ALGER	Alabama Geraldine	ALJCK	Alabama Jackson	ALMAC	Alabama Macon County
ALGLB	Alabama Gilbertown	ALJKC	Alabama Jackson County	ALMAD	Alabama Madison
ALGLC	Alabama Glencoe	ALJKV	Alabama Jacksonville	ALMDS	Alabama Madison County
ALGLD	Alabama Goldville	ALJSR	Alabama Jasper	ALMAG	Alabama Magnolia Springs
ALGDW	Alabama Goodwater	ALJSP	Alabama Jasper PJ	ALMAL	Alabama Malvern
ALGOR	Alabama Gordo	ALJFC	Alabama Jefferson County	ALMAP	Alabama Maplesville
ALGOS	Alabama Goshen	ALJEM	Alabama Jemison	ALMGC	Alabama Marengo County
ALGRA	Alabama Grant	ALKEN	Alabama Kennedy	ALMGT	Alabama Margaret
ALGRC	Alabama Greene County	ALKIL	Alabama Killen	ALMGP	Alabama Margaret PJ
ALGRB	Alabama Greensboro	ALKIN	Alabama Kinsey	ALMAR	Alabama Marion
ALGRV	Alabama Greenville	ALKST	Alabama Kinston	ALMRC	Alabama Marion County
ALGVH	Alabama Grove Hill	ALLAF	Alabama LaFayette	ALMSC	Alabama Marshall County
ALGUN	Alabama Guin	ALLKV	Alabama Lake View	ALMCI	Alabama McIntosh
ALGNP	Alabama Guin PJ	ALLVW	Alabama Lakeview	ALMCP	Alabama McIntosh PJ
ALGFS	Alabama Gulf Shores	ALLAM	Alabama Lamar County	ALMCK	Alabama McKenzie
ALGTR	Alabama Guntersville	ALLAN	Alabama Lanett	ALMDC	Alabama Midland City
ALHKB	Alabama Hackleburg	ALLNG	Alabama Langston	ALMID	Alabama Midway

Code	Description	Code	Description	Code	Description
ALHLC	Alabama Hale County	ALLAU	Alabama Lauderdale County	ALMLP	Alabama Millport
ALHLV	Alabama Haleyville	ALLED	Alabama Leeds	ALMLR	Alabama Millry
ALHAM	Alabama Hamilton	ALLEB	Alabama Leesburg	ALMLJ	Alabama Millry PJ
ALHNV	Alabama Hammondville	ALLEH	Alabama Leighton	ALMOB	Alabama Mobile
ALHNV	Alabama Hanceville	ALLPL	Alabama Level Plains	ALMBC	Alabama Mobile County
ALHRP	Alabama Harpersville	ALLPP	Alabama Level Plains PJ	ALMRV	Alabama Monroeville
ALMTV	Alabama Montevallo	ALPHX	Alabama Phenix City	ALSAM	Alabama Samson
ALMTG	Alabama Montgomery	ALPHC	Alabama Phil Campbell	ALSRK	Alabama Sand Rock
ALMOO	Alabama Moody	ALPKC	Alabama Pickens County	ALSRP	Alabama Sand Rock PJ
ALMDV	Alabama Moundville	ALPKV	Alabama Pickensville	ALSRL	Alabama Saraland
ALMTB	Alabama Mountain Brook	ALPKP	Alabama Pickensville PJ	ALSLP	Alabama Saraland PJ
ALMNB	Alabama Mountainboro	ALPIE	Alabama Piedmont	ALSAR	Alabama Sardis City
ALMVN	Alabama Mt. Vernon	ALPIK	Alabama Pike County	ALSAT	Alabama Satsuma
ALMUN	Alabama Munford	ALPKR	Alabama Pike Road	ALSCT	Alabama Scottsboro
ALMUS	Alabama Muscle Shoals	ALPNK	Alabama Pinckard	ALSEC	Alabama Section
ALMYR	Alabama Myrtlewood	ALPNH	Alabama Pine Hill	ALSEL	Alabama Selma
ALNAV	Alabama Nauvoo	ALPNR	Alabama Pine Ridge	ALSHF	Alabama Sheffield
ALNED	Alabama Needham	ALPIS	Alabama Pisgah	ALSHL	Alabama Shelby County
ALNWB	Alabama New Brockton	ALPGV	Alabama Pleasant Grove	ALSHI	Alabama Shiloh
ALNWH	Alabama New Hope	APLGS	Alabama Pleasant Groves	ALSIL	Alabama Silas
ALNWS	Alabama New Site	APPOW	Alabama Powell	ALSLV	Alabama Silverhill
ALNWN	Alabama Newbern	ALPTV	Alabama Prattville	ALSKY	Alabama Skyline
ALNWT	Alabama Newton	ALPCV	Alabama Priceville	ALSKP	Alabama Skyline PJ
ALNTB	Alabama North Bibb	ALPRD	Alabama Prichard	ALSLC	Alabama Slocomb
ALNTC	Alabama North Courtland	ALPRP	Alabama Prichard PJ	ALSCP	Alabama Slocomb PJ
ALNTP	Alabama Northport	ALRAG	Alabama Ragland	ALSMS	Alabama Smith's Station
ALNOT	Alabama Notasulga	ALRGP	Alabama Ragland PJ	ALSNE	Alabama Snead
ALOKG	Alabama Oak Grove	ALRBW	Alabama Rainbow City	ALSTS	Alabama Southside
ALOKM	Alabama Oakman	ALRNV	Alabama Rainsville	ALSTP	Alabama Southside PJ
ALODV	Alabama Odenville	ALRND	Alabama Randolph County	ALSPF	Alabama Spanish Fort
ALOHT	Alabama Ohatchee	ALRDB	Alabama Red Bay	ALSTC	Alabama St. Clair County
ALONT	Alabama Oneonta	ALRDL	Alabama Red Level	ALSTF	Alabama St. Florian
ALOPL	Alabama Opelika	ALREC	Alabama Reece City	ALSTL	Alabama Steele
ALOPP	Alabama Opp	ALREF	Alabama Reform	ALSTV	Alabama Stevenson
ALORG	Alabama Orange Beach	ALRFP	Alabama Reform PJ	ALSUL	Alabama Sulligent
ALORV	Alabama Orrville	ALRHB	Alabama Rehobeth	ALSUM	Alabama Summerdale
ALOCR	Alabama Owens Cross Rds	ALRVR	Alabama Riverside	ALSMC	Alabama Sumter County
ALOXF	Alabama Oxford	ALRNK	Alabama Roanoke	ALSUS	Alabama Susan Moore

Code	Description	Code	Description	Code	Description
ALOKZ	Alabama Ozark	ALROB	Alabama Robertsedale	ALSWT	Alabama Sweet Water
ALPAR	Alabama Parrish	ALRCK	Alabama Rockford	ALSWP	Alabama Sweet Water PJ
ALPLH	Alabama Pelham	ALROG	Alabama Rogersville	ALSYC	Alabama Sylacauga
ALPLC	Alabama Pell City	ALROS	Alabama Rosa	ALSYV	Alabama Sylvania
ALPEN	Alabama Pennington	ALRSC	Alabama Russell County	ALTLD	Alabama Talladega
ALPER	Alabama Perry County	ALRSV	Alabama Russellville	ALTDC	Alabama Talladega County
ALPET	Alabama Petrey	ALRUT	Alabama Rutledge	ALTLS	Alabama Tallassee
ALTAY	Alabama Taylor	ALWNF	Alabama Winfield	DE	Delaware
ALTMS	Alabama Thomaston	ALWNC	Alabama Winston County	DC	District of Columbia
ALTMV	Alabama Thomasville	ALWDL	Alabama Woodland	FM	Federated States of Micronesia
ALTHB	Alabama Thorsby	ALWDK	Alabama Woodstock	FL	Florida
ALTWN	Alabama Town Creek	ALWDV	Alabama Woodville	GA	Georgia
ALTOX	Alabama Toxey	ALYRK	Alabama York	GU	Guam
ALTRF	Alabama Trafford			HI	Hawaii
ALTRN	Alabama Trinity	AK	Alaska		
ALTRY	Alabama Troy	AKANC		ID	Idaho
ALTRV	Alabama Trussville	AKBAR		IDCDT	Idaho Coeur D'Alene
ALTUS	Alabama Tuscaloosa	AKBET		IDKTT	Idaho Kootenai
ALTUC	Alabama Tuscaloosa County	AKFBK		IDNPT	Idaho Nez Perce
ALTSC	Alabama Tuscumbia	AKFNS		IDSBT	Idaho Shoshone Bannock
ALTSK	Alabama Tuskegee	AKJUN		IDSPT	Idaho Shoshone Paiute
ALTKP	Alabama Tuskegee PJ	AKMAT			
ALUNS	Alabama Union Springs	AKNTP		IL	Illinois
ALUNT	Alabama Uniontown	AKSIT		ILCHC	Illinois Chicago/Cook
ALVAL	Alabama Valley			ILCCC	Illinois Cicero/Cook
ALVLG	Alabama Valley Grande	AS	American Samoa	ILCKC	Illinois Cook County
ALVLH	Alabama Valley Head			ILEVC	Illinois Evanston/Cook
ALVAN	Alabama Vance	AZ	Arizona	ILRMT	Illinois Rosemont
ALVER	Alabama Vernon	AZBLU	Arizona Blue		
ALVIN	Alabama Vina	AZGRN	Arizona Green Tax Free Native	IN	Indiana
ALVNC	Alabama Vincent	AZRED	Arizona Red Taxable Native	IA	Iowa
ALWAD	Alabama Wadley	AZYEL	Arizona Yellow	KS	Kansas
ALWDP	Alabama Wadley PJ			KY	Kentucky
ALWLK	Alabama Walker County	AR	Arkansas	LA	Louisiana
ALWLG	Alabama Walnut Grove	ARLAA	Arkansas AR/LA	ME	Maine
ALWSH	Alabama Washington County	ARMOA	Arkansas AR/MO	MH	Marshall Islands
ALWAT	Alabama Waterloo	AROKA	Arkansas AR/OK	MD	Maryland
ALWAV	Alabama Waverly	ARTNA	Arkansas AR/TN	MA	Massachusetts

Code	Description	Code	Description	Code	Description
ALWEV	Alabama Weaver			MI	Michigan
ALWED	Alabama Wedowee	AE	Armed Forces Europe	MN	Minnesota
ALWBL	Alabama West Blocton	AP	Armed Forces Pacific	MS	Mississippi
ALWJF	Alabama West Jefferson	AA	Armed Forces the Americas		
ALWPT	Alabama West Point	CA	California	MO	Missouri
ALWET	Alabama Wetumpka	CO	Colorado	MOALB	Missouri Albany
ALWLX	Alabama Wilcox County	MP	Commonwealth of the Northern Mariana Islands	MOBEL	Missouri Belle
ALWLV	Alabama Wilsonville	CT	Connecticut	MOBLT	Missouri Belton
MOBTH	Missouri Bethany	MOHEN	Missouri Henrietta	MONOV	Missouri Novinger
MOBLA	Missouri Bland	MOHER	Missouri Hermann	MOOKG	Missouri Oak Grove
MOBLS	Missouri Blue Springs	MOHIG	Missouri Higginsville	MOOKV	Missouri Oakview
MOBNV	Missouri Booneville	MOHLD	Missouri Holden	MOODS	Missouri Odessa
MOBWL	Missouri Bowling Green	MOIND	Missouri Independence	MOORG	Missouri Oregon
MOBRN	Missouri Branson	MOJAC	Missouri Jackson County	MOOTV	Missouri Otterville
MOBRY	Missouri Braymer	MOJEF	Missouri Jefferson City	MOOWV	Missouri Owensville
MOBRK	Missouri Brookfield	MOJOP	Missouri Joplin	MOPAC	Missouri Pacific
MOBCK	Missouri Buckner	MOKCY	Missouri Kansas City	MOPLM	Missouri Palmyra
MOBNC	Missouri Bunceton	MOKEN	Missouri Kennett	MOPKH	Missouri Park Hills
MOCAM	Missouri Cameron	MOKGC	Missouri Kingdom City	MOPEC	Missouri Peculiar
MOCPG	Missouri Cape Girardeau	MOKGV	Missouri Kingsville	MOPTG	Missouri Pilot Grove
MOCRJ	Missouri Carl Junction	MOKKV	Missouri Kirksville	MOPLB	Missouri Plattsburg
MOCRT	Missouri Carrollton	MOKBN	Missouri Knob Noster	MOPLH	Missouri Pleasant Hill
MOCAR	Missouri Carthage	MOLAP	Missouri La Plata	MOPOP	Missouri Poplar Bluff
MOCEN	Missouri Centralia	MOLSL	Missouri Lake St. Louis	MOPRC	Missouri Princeton
MOCHI	Missouri Chillicothe	MOLEB	Missouri Lebanon	MORAY	Missouri Raytown
MOCLA	Missouri Clarence	MOLES	Missouri Lee's Summit	MOREP	Missouri Republic
MOCLI	Missouri Clinton	MOLEX	Missouri Lexington	MORCH	Missouri Richmond
MOCOL	Missouri Columbia	MOLIB	Missouri Liberty	MOROL	Missouri Rolla
MOCON	Missouri Concordia	MOLOU	Missouri Louisiana	MORSL	Missouri Russellville
MOCOR	Missouri Corder	MOMAC	Missouri Macon	MOSAL	Missouri Salisbury
MOCRG	Missouri Craig	MOMSH	Missouri Marshall	MOSAV	Missouri Savannah
MOEDN	Missouri Edina	MOMRV	Missouri Maryville	MOSD	Missouri Sedalia
MOEXS	Missouri Excelsior Springs	MOMAY	Missouri Maysville	MOSHB	Missouri Shelbina
MOFFX	Missouri Fairfax	MOMPH	Missouri Memphis	MOSBV	Missouri Shelbyville
MOFAY	Missouri Fayette	MOMEX	Missouri Mexico	MOSLA	Missouri Slater
MOFRC	Missouri Forest City	MOMIL	Missouri Milan	MOSPG	Missouri Springfield
MOFRL	Missouri Foristell	MOMOB	Missouri Moberly	MOSTC	Missouri St. Charles
MOFRT	Missouri Fredericktown	MOMRC	Missouri Monroe City	MOSTJ	Missouri St. Joseph

Code	Description	Code	Description	Code	Description
MOFUL	Missouri Fulton	MOMGC	Missouri Montgomery City	MOSLC	Missouri St. Louis City
MOGLD	Missouri Gladstone	MOMDC	Missouri Mound City	MOSTY	Missouri St. Louis County
MOGLS	Missouri Glasgow	MOMTG	Missouri Mountain Grove	MOSTP	Missouri St. Peters
MOGNV	Missouri Grain Valley	MONEO	Missouri Neosho	MOSTG	Missouri Sturgeon
MOGDV	Missouri Grandview	MONEV	Missouri Nevada	MOSUG	Missouri Sugar Creek
MOGNC	Missouri Green City	MONWF	Missouri New Franklin	MOSWS	Missouri Sweet Springs
MOHAM	Missouri Hamilton	MOMWH	Missouri New Haven	MOTAR	Missouri Tarkio
MOHAN	Missouri Hannibal	MONBN	Missouri Norborne	MOTRE	Missouri Trenton
MOHAR	Missouri Harrisonville	MONKC	Missouri North Kansas City	MOTRO	Missouri Troy
MOUNN	Missouri Union	OKCMN	Oklahoma Comanche Nation	SD	South Dakota
MOVND	Missouri Vandalia	OKEST	Oklahoma Eastern Shawnee Tribe	TN	Tennessee
MOWNB	Missouri Warrensburg	OKFSA	Oklahoma Fort Sill Apache Tribe	TX	Texas
MOWNT	Missouri Warrenton	OKGTO	Oklahoma Gray Tribal Original	VI	U.S. Virgin Islands
MOWSH	Missouri Washington	OKIAT	Oklahoma Iowa Tribe	UNSTP	Unstamped
MOWAV	Missouri Waverly	OKKWN	Oklahoma Kaw Nation	UNTAXED	Untaxed
MOWEB	Missouri Webb City	OKKTT	Oklahoma Kialegee Tribal Town	UT	Utah
MOWEL	Missouri Wellsville	OKKPT	Oklahoma Kickapoo Tribe	VT	Vermont
MOWTZ	Missouri Wentzville	OKMGU	Oklahoma Magenta Unity	VA	Virginia
MOWIN	Missouri Windsor	OKMIT	Oklahoma Miami Tribe	VAABD	Virginia Abingdon
MOWRT	Missouri Wright City	OKMSC	Oklahoma Muscogee Creek	VAAND	Virginia Annandale
		OKNFR	Oklahoma Native Full Rate	VAAPP	Virginia Appalachia
MT	Montana	OKNCA	Oklahoma New Compact	VAARC	Virginia Arlington County
NE	Nebraska	OKNCK	Oklahoma New Compact KS	VABED	Virginia Bedford
NV	Nevada	OKNCT	Oklahoma New Compact TX	VABSG	Virginia Big Stone Gap
NH	New Hampshire	OKOTC	Oklahoma Orange Tribe Compact	VABKB	Virginia Blacksburg
NJ	New Jersey	OKOSN	Oklahoma Osage Nation	VABKS	Virginia Blackstone
		OKOMT	Oklahoma Otoe-Missouria Tribe	VABLF	Virginia Bluefield
NM	New Mexico	OKOTT	Oklahoma Ottawa Tribe	VABRS	Virginia Bristol
NMAPA	New Mexico Acoma Pueblo	OKPWN	Oklahoma Pawnee Nation	VABRW	Virginia Broadway
NMTCS	New Mexico Tax Credit Stamp	OKPNC	Oklahoma Ponca Tribe of Oklahoma	VACHL	Virginia Chantilly
		OKQPW	Oklahoma Quapaw Tribe	VACHV	Virginia Charlottesville
NY	New York	OKSFN	Oklahoma Sac Fox Nation	VACHP	Virginia Chesapeake
NYCTY	New York New York City	OKSEM	Oklahoma Seminole Nation	VACHW	Virginia Chilhowie
		OKSTB	Oklahoma State Tribe Border	VACHB	Virginia Christiansburg
NC	North Carolina	OKTNU	Oklahoma Tan Unity	VACLF	Virginia Clifton Forge
ND	North Dakota	OKTTT	Oklahoma Thiopthiocco Tribal Town	VACLW	Virginia Clintwood
		OKTNK	Oklahoma Tonkawa Tribe	VACOB	Virginia Coeburn
OH	Ohio	OKTRB	Oklahoma Tribal	VACOV	Virginia Covington City

Code	Description	Code	Description	Code	Description
OHCYH	Ohio Cuyahoga County	OKWAT	Oklahoma Wichita Affiliated Tribes	VACUL	Virginia Culpeper
		OKWYN	Oklahoma Wyandotte Nation	VADAM	Virginia Damascus
OK	Oklahoma	OKYTE	Oklahoma Yellow Trib Excp	VAFFX	Virginia Fairfax
OKALQ	Oklahoma Alabama Quassarte			VAFRM	Virginia Farmville
OKAPC	Oklahoma Apache Tribe	OR	Oregon	VAFAQ	Virginia Fauquier
OKCKN	Oklahoma Cherokee Nation	PW	Palau	VAFRK	Virginia Franklin
OKCAT	Oklahoma Cheyenne Arapaho Tribes	PA	Pennsylvania	VAFKB	Virginia Fredericksburg
OKCSN	Oklahoma Chickasaw Nation	PR	Puerto Rico	VAGOR	Virginia Gordonsville
OKCTN	Oklahoma Choctaw Nation	RI	Rhode Island	VAHAM	Virginia Hampton
OKCPT	Oklahoma Citizen Potawatomi Tribe	SC	South Carolina	VAHRC	Virginia Harrison City
VAHRB	Virginia Harrisonburg	VAWCH	Virginia Winchester		
VAHER	Virginia Herndon	VAWNS	Virginia Windsor		
VAKNK	Virginia Kilmarnock	VAWIS	Virginia Wise		
VALUR	Virginia Luray	VAWSK	Virginia Woodstock		
VALYN	Virginia Lynchburg	VAWYT	Virginia Wytheville		
VAMAN	Virginia Manassas Park				
VAMAR	Virginia Marion	WA	Washington		
VAMRT	Virginia Martinville	WACVT	Washington Colville Tribal		
VAMTJ	Virginia Mt. Jackson	WAKST	Washington Kalispell Tribal		
VANMK	Virginia New Market	WAPYT	Washington Puyallup Tribal		
VANPN	Virginia Newport News	WASWT	Washington Swinomish Tribal		
VANRF	Virginia Norfolk	WAZOT	Washington Tribal Zero Value		
VANOV	Virginia Northern Virginia	WAYKT	Washington Yakama Tribal		
VANOR	Virginia Norton				
VAORT	Virginia Orange Town	WV	West Virginia		
VAPET	Virginia Petersburg				
VAPOQ	Virginia Poquoson	WI	Wisconsin		
VAPOR	Virginia Portsmouth	WITRB	Wisconsin Tribal		
VAPUL	Virginia Pulaski				
VARAD	Virginia Radford	WY	Wyoming		
VARNK	Virginia Roanoke				
VARKM	Virginia Rocky Mount				
VASAL	Virginia Salem				
VASCT	Virginia Scottsville				
VASMF	Virginia Smithfield				
VASPF	Virginia Springfield				
VASTN	Virginia Staunton				
VASUF	Virginia Suffolk				

Code	Description	Code	Description	Code	Description
VATAP	Virginia Tappahannock				
VATAZ	Virginia Tazewell				
VATOA	Virginia Town of Ashland				
VATOS	Virginia Town of Stuart				
VAVIN	Virginia Vinton				
VAVAB	Virginia Virginia Beach				
VAWRN	Virginia Warrenton				
VAWRS	Virginia Warsaw				
VAWBC	Virginia Waynesboro City				
VAWTS	Virginia White Stone				
VAWIL	Virginia Williamsburg				

## Table 6 – Schedule Codes

The following table lists all schedule codes detailed in the FTA Tobacco Uniformity Electronic Filing Guide for use in reporting Tobacco Products Tax. An additional column has been added for Illinois-specific reporting.

Code	Description	Allowed to be used when reporting by Tobacco Distributor
1A	OTP received from a manufacturer or first importer	Yes
1B	OTP received from a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee)	Yes
1C	OTP received from a retailer or end user	Yes
1D	OTP received by a manufacturer or first importer from a person other than a manufacturer or first importer	Yes
2A	OTP disbursed by a manufacturer or first importer	Yes
2B	OTP disbursed to a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee)	Yes
2C	OTP disbursed to a retailer or end user	Yes
2D	OTP returned to the manufacturer	Yes

## Table 7 – Transaction Document Types

The following table lists all transaction document types detailed in the FTA Tobacco Uniformity Electronic Filing Guide, with a secondary column for Illinois-specific use stated.

Type	Used by Illinois?
Invoice	Yes
Purchase Order	No
Credit Memo	No
Affidavit	No
Returned Goods Authorization	No
Confirmation	No
Bill of Lading	No
Other	No



## Table 8 – Type of Customer

The following table lists all types of customers detailed in the FTA Tobacco Uniformity Electronic Filing Guide.

Code	Description
Distributor	Distributor
Manufacturer	Manufacturer
Retailer	Retailer
Subjobber	Subjobber
Employee	Employee
Customer	Customer
Wholesaler	Wholesaler
Delivery Seller	Delivery Seller
Native	Native
Military	Military
Government	Government
InterBranch Transfer	Inter-branch Transfer
Distribution Center	Distribution Center Deployment

## Table 9 – Tobacco Products MSA Status Types

The following table lists all Tobacco Products MSA status types detailed in the FTA Tobacco Uniformity Electronic Filing Guide.

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
NSM	Texas

## Table 10 – Federal Description Code List

The following table lists all federal description codes detailed in the FTA Tobacco Uniformity Electronic Filing Guide.

Code	Used by Illinois?
Chewing Tobacco	Yes
Cigarette	No
Cigarette Paper	No
Cigarette Tube	No
Large Cigar	Yes
Pipe Tobacco	Yes
Roll Your Own	Yes
Small Cigar	No
Snuff	Yes
Alternative Nicotine Product	Yes
E-liquid Product	Yes
Vapor Product	Yes
Other	Yes

## Table 11 – Unit Description

The following table lists all unit descriptions detailed in the FTA Tobacco Uniformity Electronic Filing Guide.

Code	Description
PAK	Pack
STK	Stick
BOX	Box
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 12 – Type of Address Codes

The following table lists all types of addresses detailed in the FTA Tobacco Uniformity Electronic Filing Guide, with a secondary column for Illinois-specific use stated.

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