Schedule
CIG-IS
State Form 55564
(R5 / 6-22)

Indiana Department of Revenue
Cigarette Inventory Schedule

Reporting Period _____
(YYYY-MM)

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

Physical Inventory of Cigarettes

	Total Cigarettes (Number of Sticks)
Beginning Inventory (Last Period Ending Inventory)	

Adjustments to Inventory

Type	Fed Desc	MSA Status	Tax Jurisdiction	UPC Number	UPC's Unit of Measure (UOM)	Manufacturer	Brand Family	Quantity	Sticks Per Pack	Total Cigarettes (No. of Sticks)
									Total	

Physical Ending Inventory

Fed Desc	MSA Status	Tax Jurisdiction	UPC Number	UPC's Unit of Measure (UOM)	Manufacturer	Brand Family	Quantity	Sticks Per Pack	Total Cigarettes (No. of Sticks)
								Total	

Instructions for Completing
Cigarette Inventory Schedule

What Is the CIG-IS?
This schedule is used to report the total beginning inventory of cigarettes, adjustments to inventory during the reporting period, and the physical ending inventory of cigarettes at the close of the reporting period. This includes all cigarettes in inventory whether stamped, unstamped, saleable, or unsaleable.

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

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

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

Indicate the month and year for which the schedule is being filed in the appropriate spaces provided.

Beginning Inventory – Enter the total cigarette sticks from the previous period's ending inventory.

Adjustments to Inventory
Report items not covered by an invoice, which includes, but is not limited to, adjustments for damaged, lost, or stolen cigarette packs.

Type

Damaged	Transfer	Shipment Error
Floor Stock	Destroyed	Shrinkage
Counting Error	Returned	Timing
Stolen		

Fed Description – Enter the type of cigarette based on the federal definition: Cigarette.

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

Tax Jurisdiction – Enter the applicable tax jurisdiction code. Refer to the electronic filing Table of Codes. For Unstamped cigarettes, enter UNSTP. (Indiana former version was left blank for unstamped inventory.)

UPC Number – Enter the Universal Product Code (UPC) assigned to the product brand you are reporting.

UPC's Unit of Measurement – Enter the unit of measure of the UPC being reported PAK identifies packs, CAR identifies cartons, CSE identifies case.

Manufacturer – Enter the manufacturer of the product you are reporting. Refer to reporting state's tobacco directory.

Brand Family – Enter the brand family for the product being reported. This should agree with the UPC identified in the UPC number field.

Quantity – Enter the total quantity of the packs being reported. (Previous Indiana schedule used sticks.)

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

Total Cigarettes (Number of Sticks) – Enter the total number of cigarette sticks you are reporting.

Physical Ending Inventory – Take a physical count of your cigarettes at the close of business on the last working day of the reporting period. Enter the total number of cigarette on hand. This includes all cigarettes for every tax jurisdiction where title has not passed whether stamped or unstamped. (Indiana calculation now includes all collected information).

Fed Description – Enter the type of cigarette based on the federal definition. Refer to the electronic filing Table of Codes.

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

Tax Jurisdiction – Enter the applicable tax jurisdiction code: IN, UNSTP or other state jurisdiction code. Refer to the electronic filing Table of Codes.

UPC Number – Enter the Universal Product Code (UPC) assigned to the product brand you are reporting.

UPC's Unit of Measurement – Enter the unit of measure of the UPC being reported PAK identifies packs, CAR identifies cartons, CSE identifies case. (No longer allows 'other'.)

Manufacturer – Enter the manufacturer of the product you are reporting. Refer to reporting state's tobacco directory.

Brand Family – Enter the brand family for the product being reported. This should agree with the UPC identified in the UPC number field.

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

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

Total Cigarettes (Number of Sticks) – Enter the total number of cigarette sticks you are reporting.