

XML Electronic Filing for Cigarette Data

Implementation Guide



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Indiana Department of Revenue

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Introduction to XML Filing for DOR Cigarette Tax

This guide provides information on the Indiana Department of Revenue's (DOR) electronic filing (efiling) program for Cigarette tax. It includes details on the required format to file cigarette 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 cigarette 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 cigarettes, stamp purchases and usage, inventory information, and so forth.

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 or the schema will be posted at <u>dor.in.gov/business-tax/cigarette-and-other-tobacco-products-tax</u>.

Program Benefits

The e-filing of a return is initiated by uploading a valid XML file to the Indiana Tax System (ITS), which converts the XML file into the return schedule records. Once the schedule details are loaded into INTIME, the filer can correct issues and review their cover pages online. The advantages of participating in DOR's e-filing program include but are not limited to:

- Utilizing national electronic filing standards, which reduces implementation costs for filers.
- Eliminating cost and time of generating, signing, and mailing returns and checks.
- Facilitating rapid and secure movement of cigarette tax return data, allowing for faster processing and response to issues.
- Generating a comprehensive audit trail for both the return and payment.
- Eliminating postal delays and possible late filing/late payment fees.

Persons Required to File Electronically

Any person who is required to pay cigarette 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:

- CIG-RM: Cigarette Distributor's Monthly cover page for Residents
- CIG-NRM: Cigarette Distributor's Monthly cover page for Non-Residents
- CIG-IS: Cigarette Inventory Schedule
- CIG-SS: Cigarette Stamp Schedule
- CT-19: Monthly Report of Cigarettes Stamped and Roll-Your-Own Tobacco Purchased
- CIG-TS*: Cigarette Transaction Schedule

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

Although electronic filing is required, paper forms are available for customers to see what is required.

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 the revocation of license(s). The taxpayer must contact the Tobacco Tax Section to be able to begin e-filing. If a person required to pay cigarette taxes has any problems e-filing cigarette taxes, they should contact the state tax representative listed in this document.

Security

Each filer must also use security procedures that are reasonably sufficient, as well as its best efforts to ensure that all transmissions of cigarette 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

- If a file size is under 10 MB, manually enter or upload via <u>INTIME</u>. When filing securely via INTIME, bulk files do not require a file naming convention or encryption.
- If a file size exceeds 10 MB, <u>upload via SFTP</u>. 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 their return once it is ready.

Federal Employer Identification Numbers (FEIN)

Filers are required to obtain and report the Federal Employer Identification Number (FEIN) or stateassigned 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. All monthly returns/reports must be filed on or before the 20th day of the month following the month in which the transaction took place, to be considered timely.

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 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 must be received by DOR on or before the due date.

Timing of Transactions

Tax filers cannot be responsible for knowing all local holidays that might affect the transmission or receipt of an electronic return or payment transaction. With this understanding, the state has adopted a policy of accepting returns or payments on the next business day if the due date falls on a weekend or holiday.

Acknowledgments

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.

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.

Testing your File for Submission

Test files will only be accepted in special circumstances as deemed necessary. Testing is a manual process, and you must contact us via <u>Bulkfiler@dor.in.gov</u> in the event you are required to submit a test file for the file to be processed and feedback to be provided. SFTP supported tax types will be processed as a production file unless you change the file type to a "T" instead of a "P" and notify the Bulk Filer mailbox about a test file 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.

File Validation

XML files have two levels of validation:

- 1. Schema validations
- 2. Business rule validations

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.

Suspended Returns

Returns are suspended when errors are identified by DOR and are either corrected by DOR or directed to the filer to fix. Issues directed to the filer by DOR or discovered by the filer should be corrected and resubmitted or manually keyed in.

Amended Returns

Corrections to special tax files do not have an amended return indicator in the schema. To replace a previously submitted file, simply submit a new or updated file, with a new filename for the year you are amending or appending to.

If multiple tax periods need to be amended, a separate XML file must be created for each tax period. Amended transactions are rejected as errors if submitted with an original return data file or 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.

Note: If CIG-M was originally submitted for tax periods after June 30, 2022, the CIG-NRM or CIG-RM converter or schema must be used to amend the original via SFTP or INTIME file upload option.

Important Tips

Filers should:

- Make certain that the information on the tax return is correct before submitting the filing.
- Provide complete information. Do not shorten names or cities unless an abbreviation is required.
- Enter the document number and date on the schedule.
- Enter both the buyer and seller FEIN and name.
- Enter the buyer and seller business address on all schedules.
- Populate any field marked in the XPath section as "Used."

Table 1 - UPCUOM 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 cigarette cover pages and schedules. The following table provides the codes for the cigarette UPC Unit of Measure.

Unit of Measure Codes	Description
CAR	Carton
CSE	Case
PAK	Pack
STK	Stick

Table 2 - Tax Jurisdiction Code List

The following table is used to report the correct tax jurisdiction code for the receipt and disbursement of stamped and unstamped cigarettes.

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
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

Code	Description	Code	Description	Code	Description
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	ALICK	Alabama Jackson	ALMAC	Alabama Macon County
ALGLB	Alabama Gilbertown	ALIKC	Alabama Jackson County	ALMAD	Alabama Madison
ALGLC	Alabama Glencoe		Alabama Jacksonville	ALMDS	Alabama Madison County
ALGLD	Alabama Goldville	ALISR	Alabama Jasper	ALMAG	Alabama Magnolia Springs
ALGDW	Alabama Goodwater	ALISP	Alabama Jasper PJ	ALMAL	Alabama Malvern
ALGOR	Alabama Gordo	ALIFC	Alabama Jefferson County	ALMAP	Alabama Maplesville
ALGOS	Alabama Goshen	ALIEM	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
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	ALMU	Alabama Millry PJ
ALHMV	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

Code	Description	Code	Description	Code	Description
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	ALPGS	Alabama Pleasant Groves	ALSIL	Alabama Silas
ALNWS	Alabama New Site	ALPOW	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
ALOZK	Alabama Ozark	ALROB	Alabama Robertsdale	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

NLIMS Alabama Thomaston ALWNC Alabama Woodland FM Federated States of Micronesia NLIMV Alabama Thorshy ALWDC Alabama Woodland FM Federated States of Micronesia NLIMV Alabama Torshy ALWDV Alabama Woodland FM Federated States of Micronesia NLIMV Alabama Torshy ALWDV Alabama Woodville GA Georgia NLIMV Alabama Torshy ALWNV Alabama Yoodville GA Georgia NLIMV Alabama Torshy ALWNV Alabama Yoodville GA Georgia NLIMV Alabama Trinford HI Hawaii Hawaii NLIRV Alabama Troy AK Alaska ID Idaho NLITRV Alabama Tusciolocia AKER IDNT Idaho Kootenai NLITV Alabama Tusciolocia AKER IDNT Idaho Shoshone Panute NLITV Alabama Tusciolocia AKER IDNT Idaho Shoshone Panute NLITV Alabama Tusciolocia AKER IDNT Idaho Shoshone Panute NLITV Alabama Tusciogee P AKUNT IL Illinois Cock County NLITV Alabama Valley Grande AS American Samoa ILCC Illinois Cock Co	Code	Description	Code	Description	Code	Description
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ALTWN Alabama Town Creek ALWDV Alabama Woodville GA Georgia LITOX Alabama Town Creek ALYRK Alabama York GU Guam LITOX Alabama Tomor GU Guam GU Guam LITR Alabama Trinty AK Alabama Hit Havaii LITR Alabama Trussville AK Alabama GU Idaha LITW Alabama Trussville AKBAR IDCDT Idaha Coeur D Alene LITVL Alabama Tussoloosa AKBT IDKTT Idaho Nez Perce LITUS Alabama Tussoloosa County AKFBK IDSPT Idaho Nez Perce LITVL Alabama Tuskegee AKINAT IDSPT Idaho Shoshone Bannock LITR Alabama Tuskegee PJ AKMAT ILL Illinois Chicago/Cook LIVLA Alabama Valey Grande AS American Samoa ILCC Illinois Chicago/Cook LIVLA Alabama Valey Arizona ILCCC Illinois Conk County LIVLA Alabama Vina AZ Arizona Green Tax Free Native IIN Indiana LIVLA Alabama Vina AZGRN Arizona Green Tax Free Native IIN Indiana LIVLA Alabama Vi	ALTMV	Alabama Thomasville	ALWDL	Alabama Woodland	FM	Federated States of Micronesia
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Alabama Trafford Hi Hawaii Alabama Trifford AK Alaska LITRN Alabama Tristy AK Alaska LITRN Alabama Trusy AKANC ID Idaho LITRN Alabama Trusy AKANC ID Idaho LITRV Alabama Tuscaloosa AKBR IDCDT Idaho Kozenal LITUC Alabama Tuscaloosa AKFBK IDSPT Idaho Kozenal LITS Alabama Tuscaloosa County AKFNS IDSPT Idaho Kozenal LITS Alabama Tuscaloosa County AKFNS IDSPT Idaho Kozenal LITS Alabama Tuscaloosa County AKFNS IDSPT Idaho Kozenal LITS Alabama Tuscagee AKUNN IDSPT Idaho Koshone Paulte ALTS Alabama Tuskegee P AKMAT ILCC Illinois Chicago/Cook LUNA Alabama Valley Grande AS American Samoa ILCC Illinois Chicago/Cook LUNA Alabama Valley Grande AS Anzona ILRM Illinois County LVIA Alabama Valley Grande AZ Arizona Blue IL Illinois County LVIM Alabama Vincent AZRU Arizona Vellow IS Indana <	ALTWN	Alabama Town Creek	ALWDV	Alabama Woodville	GA	Georgia
Alabama Trinity AK Alaska ID Idaho NTRV Alabama Troy AKANC ID Idaho NTRV Alabama Truszville AKBAR IDCT Idaho Koeur D Alene NTUS Alabama Tuszvalossa AKBAR IDCT Idaho Koeur D Alene NTUS Alabama Tuszvalossa AKFBK IDSFT Idaho Noz Perce NTUS Alabama Tuszvalossa AKFNS IDSFT Idaho Shoshone Bannock NTSK Alabama Tuskegee AKMAT IDSFT Idaho Shoshone Paulte NTKP Alabama Tuskegee PJ AKMAT IL Illinois ALUNS Alabama Union Springs AKMTP IL Illinois Chaego/Cook ALVIA Alabama Valley ILCCC Illinois Chaego/Cook ALVIA Alabama Valley ILCCC Illinois Chaego/Cook ALVIA Alabama Valley Grande AS American Samoa ILCCC Illinois Coarstan/Cook ALVIA Alabama Valley Flead ILEVC Illinois Rosemont Illinois Rosemont ALVIA Alabama Valley Flead Arizona Green Tax Free Native IN Indiana ALVIN Alabama Valley PJ Arizona Valley Indiana Indiana ALVIN Alabama Wal	ALTOX	Alabama Toxey	ALYRK	Alabama York	GU	Guam
ALTRY Alabama Troy AKANC ID Idaho LUTRY Alabama Trusville AKBAR IDCDT Idaho Coeur D Alene LUTRY Alabama Tuscaloosa AKBET IDNT Idaho Coeur D Alene ALTUC Alabama Tuscaloosa AKFBK IDNT Idaho Nez Perce ALTUC Alabama Tuscaloosa AKFBK IDNT Idaho Shoshone Bannock ALTYS Alabama Tuscagee AKUN IDSPT Idaho Shoshone Panute ALTYS Alabama Tuskegee AKUN IDSPT Idaho Shoshone Panute ALTYA Alabama Union Springs AKMAT IL Illinois ALUNA Alabama Union Springs AKMAT ILCCC Illinois Chicago/Cook ALVAL Alabama Valley ILCCC Illinois Chicago/Cook ALVAL Alabama Valley ILCCC Illinois Chicago/Cook ALVAL Alabama Valley ILCCC Illinois Colecro/Cook ALVAL Alabama Valley ILCCC Illinois Colecro/Cook ALVAL Alabama Valley ILCCC Illinois Colecro/Cook ALVAL Alabama Valley Az Artizona ILRVC Illinois ALVAL Alabama Valley Az Artizona ILCCC Illinoi	ALTRF	Alabama Trafford			н	Hawaii
ALTRY Alabama Trussville AKBAR IDCDT Idaho Coeur D Alene LTUS Alabama Tuscaloosa AKBT IDKTT Idaho Kootenal LTUC Alabama Tuscaloosa AKFBK IDKTT Idaho Kootenal LTSK Alabama Tuscaloosa AKFBK IDSPT Idaho Shoshone Bannock LTSK Alabama Tuskegee AKUNN IDSPT Idaho Shoshone Paulte LTKP Alabama Tuskegee PJ AKUNA IDSPT Idaho Shoshone Paulte ALUNT Alabama Union Springs AKINTP IL Illinois Chicago/Cook ALUNT Alabama Valley ILCCC Illinois Cock County ALVLA Alabama Valley Munto AKSIT Illinois Cock County ALVLA Alabama Valley Frande AC Arizona ILKY Illinois Cock County ALVLA Alabama Valley Frande AZ Arizona ILKY Illinois Rosemont ALVLA Alabama Vincent AZ Arizona Green Tax Free Native IN Indiana ALVNA Alabama Vincent AZED Arizona Green Tax Free Native IN Indiana ALVNA Alabama Vincent AZED Arizona Seen Tax Free Native IN Indiana ALVNA Alabama Vincent<	ALTRN	Alabama Trinity	AK	Alaska		
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ALTSC Alabama Tuskegee AKFNS IDSBT Idaho Shoshone Bannock LTSK Alabama Tuskegee P1 AKMAT IDSPT Idaho Shoshone Pauite ALLVR Alabama Tuskegee P1 AKMAT IL Illinois ALUNS Alabama Union Springs AKMT IL Illinois ALUNS Alabama Union Springs AKMT ILCCC Illinois Chicago/Cook ALVAL Alabama Valley ILCCC Illinois Chicago/Cook ALVAL Alabama Valley Grande AS American Samoa ILCCC Illinois Cook County ALVAL Alabama Valley Grande AS American Samoa ILCCC Illinois Cook County ALVAN Alabama Valley Grande AZ Arizona ILRWT Illinois Cook County ALVAN Alabama Vina AZGRN Arizona Blue ILRWT Illinois Cook County ALVMC Alabama Wina AZGRN Arizona Green Tax Free Native IN Indiana ALVMD Alabama Walley AZYEL Arizona Green Taxable Native IA Iowa ALWAL Alabama Walley AZYEL Arizona Green Tax	ALTUS	Alabama Tuscaloosa	AKBET		IDKTT	Idaho Kootenai
ALTSK Alabama Tuskegee AKJUN IDSPT Idaho Shoshone Paulte ALTKP Alabama Tuskegee P1 AKMAT	ALTUC	Alabama Tuscaloosa County	AKFBK		IDNPT	Idaho Nez Perce
ALTKP Alabama Tuskegee PJ AKMAT IL Illinois ALLUNS Alabama Union Springs AKMTP IL Illinois Chicago/Cook ALUNT Alabama Uniontown AKSIT ILCHC Illinois Chicago/Cook ALUNT Alabama Valley Grande AS American Samoa ILCC Illinois Chicago/Cook ALVAL Alabama Valley Grande AS American Samoa ILCKC Illinois Chicago/Cook ALVAL Alabama Valley Grande AS American Samoa ILCKC Illinois Chicago/Cook ALVAL Alabama Valley Head ILCKC Illinois Chicago/Cook Illinois Chicago/Cook ALVAN Alabama Vance AZ Arizona ILRMT Illinois Sosemont ALVER Alabama Vina AZGRN Arizona Bilue Illinois Chicago/Cook ALVAD Alabama Waley AZYEL Arizona Red Taxable Native IA Iowa ALVMAD Alabama Waley AZYEL Arizona Yellow KS Kansas ALWAD Alabama Waley PJ Karti Samas Samoa ILA Iowaisana ALWDP Alabama Waley Coun	ALTSC	Alabama Tuscumbia	AKFNS		IDSBT	Idaho Shoshone Bannock
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ALUNT Alabama Uniontown AKSIT ILCHC Illinois Chicago/Cook ALUAL Alabama Valley ILCHC Illinois Cicero/Cook ALVLG Alabama Valley Grande AS American Samoa ILCKC Illinois Cicero/Cook ALVLH Alabama Valley Head ILCKC Illinois Coor County ILCKC Illinois Coor County ALVLH Alabama Valley Head ILCKC Illinois Rosemont ILCKC Illinois Rosemont ALVLR Alabama Vance AZ Arizona Green Tax Free Native IN Indiana ALVAR Alabama Vina AZGRN Arizona Green Tax Free Native IA Iowa ALVAR Alabama Vina AZRED Arizona Red Taxable Native IA Iowa ALWAR Alabama Valley AZYEL Arizona Pellow KS Kansas ALWAD Alabama Valley AZYEL Arizona Pellow KS Kansas ALWAD Alabama Walley AZYEL Arizona SA/LIA ME Iowisiana ALWAD Alabama Walley County AR Arkansas AR/LA ME Maine ALWAL <	ALTKP	Alabama Tuskegee PJ	AKMAT			
ALVAL Alabama Valley ILCCC Illinois Cicero/Cook ALVLG Alabama Valley Grande AS American Samoa ILCKC Illinois Cook County ALVLH Alabama Valley Head ILEVC Illinois Cook County ILEVC Illinois Evanstan/Cook ALVAN Alabama Vance AZ Arizona ILEVC Illinois Rosemont ALVER Alabama Vance AZ Arizona Blue	ALUNS	Alabama Union Springs	AKNTP		IL	Illinois
ALVLG Alabama Valley Grande AS American Samoa ILCKC Illinois Cook County ALVLH Alabama Valley Head ILEVC Illinois Evanstan/Cook ALVAN Alabama Vance AZ Arizona ILRMT Illinois Rosemont ALVER Alabama Vernon AZBLU Arizona Green Tax Free Native IN Indiana ALVINC Alabama Vincent AZRED Arizona Green Tax Free Native IA Iowa ALVNC Alabama Vancet AZZEN Arizona Green Tax Free Native IA Iowa ALVNC Alabama Vancet AZZEN Arizona Red Taxable Native IA Iowa ALVNC Alabama Wadley AzYEL Arizona Yellow KS Kansas ALWDP Alabama Wadley PJ KY Kentucky Kentucky ALWLK Alabama Walley County AR Arkansas AR/LA ME Maine ALWLK Alabama Washington County ARMOA Arkansas AR/NO MH Maryland ALWAY Alabama Washington County ARTNA Arkansas AR/NN MA Massachusetts ALWEY <td< td=""><td>ALUNT</td><td>Alabama Uniontown</td><td>AKSIT</td><td></td><td>ILCHC</td><td>Illinois Chicago/Cook</td></td<>	ALUNT	Alabama Uniontown	AKSIT		ILCHC	Illinois Chicago/Cook
ALVLH Alabama Valley Head ILEVC Illinois Evanstan/Cook ALVAN Alabama Vance AZ Arizona ILRMT Illinois Rosemont ALVFR Alabama Vernon AZGRN Arizona Blue	ALVAL	Alabama Valley			ILCCC	Illinois Cicero/Cook
ALVANAlabama VanceAZArizonaILRMTIllinois RosemontALVERAlabama VernonAZBLUArizona Blue	ALVLG	Alabama Valley Grande	AS	American Samoa	ILCKC	Illinois Cook County
ALVERAlabama VersonAZBLUArizona BlueALVINAlabama VinaAZGRNArizona Green Tax Free NativeINIndianaALVINCAlabama VinaAZREDArizona Red Taxable NativeIAIowaALWADAlabama WalleyAZYELArizona Red Taxable NativeIAIowaALWADAlabama Walley PJAZYELArizona Red Taxable NativeIAIowaALWUFAlabama Waller CountyARArkansasIALouisianaALWUSAlabama Waller CountyARArkansas AR/LAMEMaineALWUSAlabama Waller GoveARLAAArkansas AR/MOMHMarshall IslandsALWUSAlabama Washington CountyARMOAArkansas AR/MOMHMarshall IslandsALWATAlabama Washington CountyARNAArkansas AR/MOMDMarylandALWAYAlabama WaserlooAROKAArkansas AR/NNMAMassachusettsALWAYAlabama WaverlyARTAArkansas AR/NNMAMassachusettsALWEVAlabama WeaverMIMichiganMassachusettsALWEDAlabama WeaverlyARArmed Forces EuropeMNMinesotaALWENAlabama West BloctonAPArmed Forces PacificMSMissosispiALWETAlabama West JeffersonAAArmed Forces the AmericasMIALWETAlabama West pointCACaliforniaMOMissouri AlbanyALWETAlabama West UmpkaCOColoradoMOAL	ALVLH	Alabama Valley Head			ILEVC	Illinois Evanstan/Cook
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ALVNC Alabama Vincent AZRED Arizona Red Taxable Native IA Iowa ALWAD Alabama Wadley AZYEL Arizona Yellow KS Kansas ALWDP Alabama Wadley PJ KY Kentucky ALWDA Alabama Walley County AR Arkansas LA Louisiana ALWLG Alabama Walnut Grove ARLAA Arkansas AR/LA ME Maine ALWAT Alabama Washington County ARMOA Arkansas AR/NO MH Marshall Islands ALWAT Alabama Washington County ARNOA Arkansas AR/NO MH Marshall Islands ALWAT Alabama Wasterloo ARNOA Arkansas AR/NO MD Maryland ALWAT Alabama Waterloo ARNOA Arkansas AR/NO MD Maryland ALWAT Alabama Waterloo ARNOA Arkansas AR/TN MA Massachusetts ALWAT Alabama Weaver MI Missachusetts Missachusetts ALWAT Alabama Weaver AE Armed Forces Europe MN Mississippi ALWEV Alabama West Blocton AP<	ALVER	Alabama Vernon	AZBLU	Arizona Blue		
Alabama Wadley AZYEL Arizona Yellow KS Kansas ALWDP Alabama Wadley PJ KY Kentucky ALWDP Alabama Walker County AR Arkansas LA Louisiana ALWLK Alabama Walker County AR Arkansas AR/LA ME Maine ALWSH Alabama Washington County ARMOA Arkansas AR/LA ME Marshall Islands ALWATI Alabama Wasterloo AROKA Arkansas AR/NO MD Maryland ALWAT Alabama Waterloo AROKA Arkansas AR/NO MD Maryland ALWAT Alabama Waterloo AROKA Arkansas AR/NO MD Maryland ALWAT Alabama Waterloo AROKA Arkansas AR/TN MA Massachusetts ALWAT Alabama Weerly ARTNA Arkansas AR/TN MA Massachusetts ALWEV Alabama Weerlo AE Armed Forces Europe MI Micingan ALWED Alabama West Blocton AP Armed Forces Pacific MS Mississippi ALWET Alabama West Point CA Cal	ALVIN	Alabama Vina	AZGRN	Arizona Green Tax Free Native	IN	Indiana
Alabama Wadley PJ KY Kentucky ALWDP Alabama Walker County AR Arkansas LA Louisiana ALWLK Alabama Walker County AR Arkansas LA Louisiana ALWUK Alabama Walker County ARLA Arkansas AR/LA ME Maine ALWSH Alabama Washington County ARMOA Arkansas AR/LA ME Marine ALWAT Alabama Washington County ARMOA Arkansas AR/OK MD Maryland ALWAY Alabama Waverly ARTNA Arkansas AR/OK MD Massachusetts ALWAV Alabama Waverly ARTNA Arkansas AR/TN MA Massachusetts ALWAV Alabama Weaver MI Michigan Michigan ALWED Alabama Wedowee AE Armed Forces Europe MN Minesota ALWEL Alabama West Jefferson AA Armed Forces the Americas Image: Co Image: Co Colorado MO Missouri ALWET Alabama West Jefitson CO Colorado MOALB Missouri Albany ALWET	ALVNC	Alabama Vincent	AZRED	Arizona Red Taxable Native	IA	lowa
ALWLK Alabama Walker County AR Arkansas LA Louisiana ALWLG Alabama Walnut Grove ARLAA Arkansas AR/LA ME Maine ALWLG Alabama Washington County ARMOA Arkansas AR/MO MH Marshall Islands ALWAT Alabama Washington County ARMOA Arkansas AR/MO MH Marshall Islands ALWAT Alabama Waterloo AROKA Arkansas AR/OK MD Maryland ALWAY Alabama Waverly ARNA Arkansas AR/TN MA Massachusetts ALWEV Alabama Weaver MI Michigan Michigan ALWED Alabama West Blocton AP Armed Forces Furope MN Minesota ALWBL Alabama West Jefferson AA Armed Forces the Americas Image: Colorado MO Missouri ALWET Alabama West umpka CO Colorado MOALB Missouri Albany ALWET Alabama West umpka CO Colorado MOBEL Missouri Albany	ALWAD	Alabama Wadley	AZYEL	Arizona Yellow	KS	Kansas
ALWLG Alabama Walnut Grove ARLAA Arkansas AR/LA ME Maine ALWSH Alabama Washington County ARMOA Arkansas AR/MO MH Marshall Islands ALWSH Alabama Washington County ARMOA Arkansas AR/MO MH Marshall Islands ALWAV Alabama Washington County AROKA Arkansas AR/VK MD Maryland ALWAV Alabama Waverly ARTNA Arkansas AR/TN MA Massachusetts ALWEV Alabama Weaver MI Michigan Minesota ALWED Alabama Weaver MI Minesota MInesota ALWED Alabama West Blocton AP Armed Forces Fucipe MN Minesota ALWBL Alabama West Jefferson AA Armed Forces the Americas MIssouri ALWFT Alabama West umpka CA California MO Missouri ALWET Alabama Westumpka CO Colorado MOALB Missouri Albany ALWET Alabama Wilcox County MP Commonwealth of the Northern Mariana Islands MOBEL Missouri Belle	ALWDP	Alabama Wadley PJ			КҮ	Kentucky
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/OK MA Massachusetts ALWAV Alabama Waverly ARTNA Arkansas AR/TN MA Massachusetts ALWEV Alabama Weaver MI Michigan Minesota ALWEV Alabama West Point AE Armed Forces Europe MN Minesota ALWBL Alabama West Point AP Armed Forces Pacific MS Mississippi ALWPT Alabama West Point CA California MO Missouri ALWET Alabama Wetumpka CO Colorado MOAL MoseL Missouri Albany ALWUX Alabama Wilcox County MP Commonwealth of the Northern Mariana Islands MOBEL Missouri Belle	ALWLK	Alabama Walker County	AR	Arkansas	LA	Louisiana
ALWAT Alabama Waterloo AROKA Arkansas AR/OK MD Maryland ALWAV Alabama Waverly ARTNA Arkansas AR/TN MA Massachusetts ALWAV Alabama Weaver MI Michigan ALWEV Alabama Wedowee AE Armed Forces Europe MN Minnesota ALWED Alabama West Blocton AP Armed Forces Pacific MS Mississippi ALWJF Alabama West Jefferson AA Armed Forces the Americas T 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	ALWLG	Alabama Walnut Grove	ARLAA	Arkansas AR/LA	ME	Maine
ALWAV Alabama Waverly ARTNA Arkansas AR/TN MA Massachusetts ALWEV Alabama Weaver MI Michigan ALWED Alabama Wedowee AE Armed Forces Europe MN Minesota ALWED Alabama West Blocton AP Armed Forces Pacific MS Mississippi ALWJF Alabama West Jefferson AA Armed Forces the Americas Image: Control of Colorado MO Missouri ALWET Alabama Westumpka CO Colorado MOALB Missouri Albany ALWLX Alabama Wilcox County MP Commonwealth of the Northern Mariana Islands MOBEL Missouri Belle	ALWSH	Alabama Washington County	ARMOA	Arkansas AR/MO	МН	Marshall Islands
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ALWBL Alabama West Blocton AP Armed Forces Pacific MS Mississippi ALWJF Alabama West Jefferson AA Armed Forces the Americas	ALWEV	Alabama Weaver			МІ	Michigan
ALWJF Alabama West Jefferson AA Armed Forces the Americas ALWJF Alabama West Point CA California MO Missouri ALWDT 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	ALWED	Alabama Wedowee	AE	Armed Forces Europe	MN	Minnesota
ALWPT Alabama West Point CA California MO Missouri ALWET Alabama Wetumpka CO Colorado MOALB Missouri Albany ALWEX Alabama Wilcox County MP Commonwealth of the Northern Mariana Islands MOBEL Missouri Belle	ALWBL	Alabama West Blocton	AP	Armed Forces Pacific	MS	Mississippi
ALWET Alabama Wetumpka CO Colorado MOALB Missouri Albany ALWEX Alabama Wilcox County MP Commonwealth of the Northern Mariana Islands MOBEL Missouri Belle	ALWJF	Alabama West Jefferson	AA	Armed Forces the Americas		•
ALWLX Alabama Wilcox County MP Commonwealth of the Northern Mariana Islands MOBEL Missouri Belle	ALWPT	Alabama West Point	CA	California	MO	Missouri
· · · · · · · · · · · · · · · · · · ·	ALWET	Alabama Wetumpka	со	Colorado	MOALB	Missouri Albany
ALWLV Alabama Wilsonville CT Connecticut MOBLT Missouri Belton	ALWLX	Alabama Wilcox County	MP	Commonwealth of the Northern Mariana Islands	MOBEL	Missouri Belle
	ALWLV	Alabama Wilsonville	СТ	Connecticut	MOBLT	Missouri Belton

Code	Description	Code	Description	Code	Description
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	MOOMA	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	МОРКН	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	MOSED	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
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	MONWH	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

Code	Description	Code	Description	Code	Description
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	UT	Utah
MOWEB	Missouri Webb City	OKKTT	Oklahoma Kialegee Tribal Town	VT	Vermont
MOWEL	Missouri Wellsville	OKKPT	Oklahoma Kickapoo Tribe		
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	окотс	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	окотт	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
e		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
0		OKSTB	Oklahoma State Tribe Border	VACHB	Virginia Christiansburg
NC	North Carolina	OKTNU	Oklahoma Tan Unity	VACLF	Virginia Clifton Forge
ND	North Dakota	OKTTT	Oklahoma Thlopthlocco Tribal Town	VACLW	Virginia Clintwood
		OKTNK	Oklahoma Tonkawa Tribe	VACOB	Virginia Coeburn
ОН	Ohio	OKTRB	Oklahoma Tribal	VACOV	Virginia Covington City
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	0		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

VAHEBVirgina VarceVAWCHVirgina WindoorVAWCHVAHEBVirgina Virgina Virgina WindoorVVAHEBVirgina Virgina Virgina WindoorMVANUKVirgina Virgina WindoorMVAUUNVirgina LurayVAWSKVirgina WoodstockMVAUNNVirgina Virgina VarceVirgina WindoorMVAUNNVirgina MarianoMMVAMARVirgina MarianoMMVAMARVirgina MarianoMMVAMARVirgina MarianoMAKYWashington Colville TribalMVAMMKVirgina MarianoMAKYWashington Colville TribalMVAMMKVirgina MarianoMAKYWashington Salington TribalMVANMKVirgina MarianoMAKYWashington Salington TribalMVANNFVirgina MortonMWMarianoMVANNFVirgina MortonMWWashington Salington Salingt	Code	Description	Code	Description	Code	Description
VAKKKVirginia kurayVAWSVirginia WindextockImage: Constraint of the second se	VAHRB	Virginia Harrisonburg	VAWCH	Virginia Winchester		
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VALVAVirginia LynchburgVAWTVirginia WythevilleImage: Constraint of the constraint of t	VAKNK	Virginia Kilmarnock	VAWIS	Virginia Wise		
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Table 3 - Schedule Codes

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

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

Table 4 - 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.

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

Table 5 - Type of Customer

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

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 6 - 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 7 - Federal Description Code List

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

Code	
Cigarette	

Table 8 - Type of Adjustments

The following table provides codes for describing inventory adjustments.

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

Table 9 - 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

Contact Us

For file-specific questions, file errors or upload issues, use <u>INTIME</u>'s secure messaging to contact the Electronic Services 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. <u>A step-by-step INTIME Guide to Secure Messaging with DOR is available.</u>

You may also contact DOR's Electronic Services team at bulkfiler@dor.in.gov.

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. <u>A step-by-step INTIME Guide to Secure Messaging with DOR is available.</u>

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

(317) 615-2710 incigtax@dor.in.gov

Indiana Department of Revenue Special Tax Division P.O. BOX 901 Indianapolis, IN 46206-0901