Cigarette Transaction Flowchart

Please note: the Ohio reference is for illustration purposes as Ohio adopts the FTA Uniformity Standards and electronic filing.
KY Cigarette Schedule Codes

The following table provides codes for reporting schedules for receipts and disbursements of cigarettes:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A</td>
<td>Cigarettes received from a manufacturer or first importer</td>
</tr>
<tr>
<td>1B</td>
<td>Cigarettes received from a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee)</td>
</tr>
<tr>
<td>1C</td>
<td>Cigarettes received from a retailer or end user</td>
</tr>
<tr>
<td>1D</td>
<td>Cigarettes received by a manufacturer or first importer from a person other than a manufacturer or first importer</td>
</tr>
<tr>
<td>2A</td>
<td>Cigarettes disbursed by a manufacturer or first importer</td>
</tr>
<tr>
<td>2B</td>
<td>Cigarettes disbursed to a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee)</td>
</tr>
<tr>
<td>2C</td>
<td>Cigarettes disbursed to a retailer or end user</td>
</tr>
<tr>
<td>2D</td>
<td>Cigarettes returned to the manufacturer</td>
</tr>
</tbody>
</table>
Transaction 1

Cig Manufacturer/First Importer Sold Unstamped Cigarettes to Kentucky Wholesaler

**Reporting:**

Cig Manufacturer/First Importer – Schedule 2A (PACT Act) to Commonwealth of Kentucky
Kentucky Wholesaler – Schedule 1A to Commonwealth of Kentucky
Cig Manufacturer/First Importer Sold Unstamped Cigarettes to Ohio Wholesaler.

**Reporting:**

Cig Manufacturer/First Importer – Schedule 2A (PACT Act) to State of Ohio
Ohio Wholesaler – Schedule 1A to State of Ohio
Ohio Wholesaler Sold Cigarettes to Kentucky Wholesaler.

**Reporting:**

Ohio Wholesaler—Schedule 2B (PACT Act) to Commonwealth of Kentucky
Ohio Wholesaler – Schedule 2B to State of Ohio
Kentucky Wholesaler – Schedule 1B to Commonwealth of Kentucky
Kentucky Wholesaler – Schedule 1B to State of Ohio
Ohio Wholesaler Sold KY Stamped Cigarettes to Kentucky Retailer

**Reporting:**

Ohio Wholesaler– Schedule 2C to Commonwealth of Kentucky
Ohio Wholesaler – Schedule 2C to State of Ohio
Transaction 5

Ohio Wholesaler Sold OH stamped Cigarettes to Ohio Retailer

**Reporting:**

Ohio Wholesaler – Schedule 2C to State of Ohio
Transaction 6

KY Wholesaler – 6 – KY Retailer

Kentucky Wholesaler Sold KY Stamped Cigarettes to Kentucky Retailer

Reporting:

Kentucky Wholesaler—Schedule 2C to Commonwealth of Kentucky
Kentucky Wholesaler Sold OH stamped Cigarettes to Ohio Retailer

**Reporting:**

Kentucky Wholesaler – Schedule 2C to Commonwealth of Kentucky
Kentucky Wholesaler – Schedule 2C to State of Ohio
Transaction 8
OH Wholesaler is licensed in KY

KY Wholesaler Selling Cigarettes to KY Non-Resident Wholesaler

**Reporting:**

Kentucky Wholesaler – Schedule 2B to Commonwealth of Kentucky
Kentucky Wholesaler – Schedule 2B to Destination State (OH)

Non-Resident Wholesaler – Schedule 1B to Commonwealth of Kentucky
Non-Resident Wholesaler – Schedule 1B to State of Ohio
Transaction 8.1
OH Wholesaler is not licensed in KY

KY Wholesaler --- 8 --- OH Wholesaler Unlicensed

Kentucky Wholesaler Returned Cigarettes to Ohio Wholesaler.

Reporting:

Ohio Wholesaler – Schedule 1B to State of Ohio
Kentucky Wholesaler – Schedule 2B to Commonwealth of Kentucky
Kentucky Wholesaler – Schedule 2B to State of Ohio
Transaction 9

KY Wholesaler Received KY Stamped Cigarettes from Kentucky Retailer

**Reporting:**

Kentucky Wholesaler—Schedule 1C to Commonwealth of Kentucky
Transaction 10

KY Wholesaler \[\rightarrow\] 10 \[\rightarrow\] Manufacturer/First Importer

Kentucky Wholesaler Returned KY stamped, OH stamped and unstamped cigarettes to the Cig Manufacturer/First Importer.

**Reporting:**

Kentucky Wholesaler – Schedule 2D to Commonwealth of Kentucky
Kentucky Wholesaler – Schedule 2D to State of Ohio
Cig Manufacturer/First Importer – Schedule 1D to Commonwealth of Kentucky