Tobacco Transaction Flowchart

Manufacturer/First Importer

KY Distributor

KY Retailer

OH Distributor

OH Retailer

Please note: the Ohio reference is for illustration purposes as Ohio adopts the FTA Uniformity Standards and electronic filing.
The following table provides codes for reporting schedules for receipts and disbursement of tobacco products.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A</td>
<td>OTP received from a manufacturer or first importer</td>
</tr>
<tr>
<td>1B</td>
<td>OTP 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>OTP received from a retailer or end user</td>
</tr>
<tr>
<td>1D</td>
<td>OTP received by a manufacturer or first importer from a person other than a manufacturer or first importer</td>
</tr>
<tr>
<td>2A</td>
<td>OTP disbursed by a manufacturer or first importer</td>
</tr>
<tr>
<td>2B</td>
<td>OTP 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>OTP disbursed to a retailer or end user</td>
</tr>
<tr>
<td>2D</td>
<td>OTP returned to the manufacturer</td>
</tr>
</tbody>
</table>
Tobacco Manufacturer/First Importer sold tobacco to Kentucky Distributor.

**Reporting:**

Tobacco Manufacturer/First Importer – Schedule 2A (PACT Act) to Commonwealth of Kentucky
Kentucky Distributor – Schedule 1A to Commonwealth of Kentucky
Kentucky Retail Distributor – Schedule 1A to Commonwealth of Kentucky (if purchased untaxed)
Tobacco Manufacturer/First Importer sold tobacco to Ohio Distributor.

**Reporting:**

Tobacco Manufacturer/First Importer – Schedule 2A (PACT Act) to State of Ohio
Ohio Distributor – Schedule 1A to State of Ohio
Ohio Distributor sold tobacco to Kentucky Distributor.

**Reporting:**

Ohio Distributor – Schedule 2B (PACT Act) to Commonwealth of Kentucky
Ohio Distributor – Schedule 2B to State of Ohio
Kentucky Distributor – Schedule 1B to Commonwealth of Kentucky
Kentucky Distributor – Schedule 1B to State of Ohio
Transaction 4

Ohio Distributor sold tobacco to Kentucky Retailer.

**Reporting:**

Kentucky Retail Distributor – Schedule 1A to Commonwealth of Kentucky (if purchased untaxed)
Ohio Distributor – Schedule 2C to Commonwealth of Kentucky
Ohio Distributor – Schedule 2C to State of Ohio
Transaction 5

Ohio Distributor sold tobacco to Ohio Retailer.

**Reporting:**

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

Kentucky Distributor sold tobacco to Kentucky Retailer.

**Reporting:**

Kentucky Distributor – Schedule 2C to Commonwealth of Kentucky
Transaction 7

KY Distributor → 7 → OH Retailer

Kentucky Distributor sold tobacco to Ohio Retailer.

**Reporting:**

Kentucky Distributor – Schedule 2C to Commonwealth of Kentucky
Kentucky Distributor – Schedule 2C to State of Ohio
Kentucky Distributor returned/sold tobacco to Ohio Distributor.

**Reporting:**

Ohio Distributor – Schedule 1B to State of Ohio
Ohio Distributor – Schedule 1B to State of KY

Kentucky Distributor – Schedule 2B to Commonwealth of Kentucky
Kentucky Distributor – Schedule 2B to State of Ohio
Kentucky Distributor sold tobacco to another KY Distributor.

**Reporting:**

ABC Distributor – Schedule 2B for the Sale

XYZ Distributor – Schedule 1B for Receipt
Transaction 8.2
OH Distributor is not licensed in KY

- Kentucky Distributor returned/sold tobacco to Ohio Distributor.

- **Reporting:**
  - Ohio Distributor – Schedule 1B to State of Ohio
  - Kentucky Distributor – Schedule 2B to Commonwealth of Kentucky
  - Kentucky Distributor – Schedule 2B to State of Ohio
Transaction 9

KY Distributor \[9\] KY Retailer

Kentucky Distributor received tobacco from Kentucky Retailer.

**Reporting:**

Kentucky Distributor – Schedule 1C to Commonwealth of Kentucky
Kentucky Distributor returned tobacco to the Tobacco Manufacturer/First Importer.

**Reporting:**

Kentucky Distributor – Schedule 2D to Commonwealth of Kentucky
Kentucky Retailor Distributor – Schedule 2D to Commonwealth of Kentucky (if purchased untaxed)
Tobacco Manufacturer/First Importer – Schedule 1D to Commonwealth of Kentucky