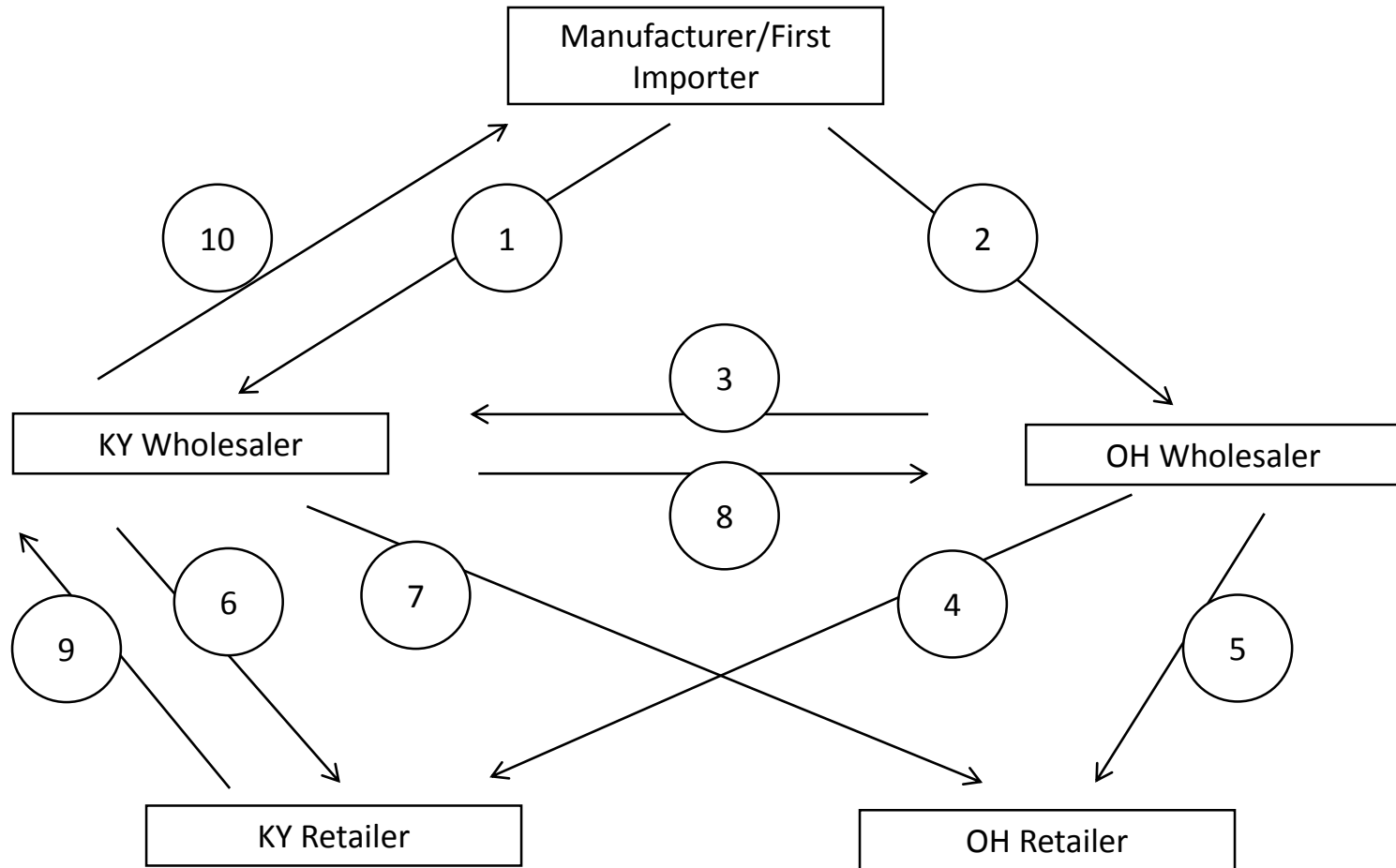


# Cigarette Transaction Flowchart



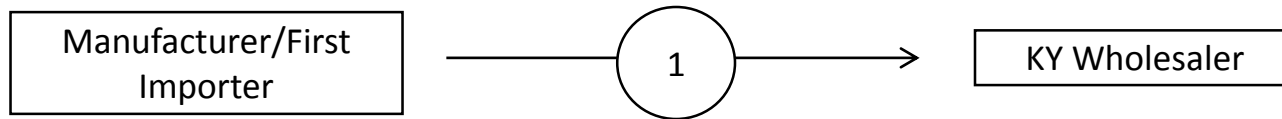
**Please note: the Ohio reference is for illustration purposes as Ohio adopts the FTA Uniformity Standards and electronic filing.**

# KY Cigarette Schedule Codes

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

Code	Description
1A	Cigarettes received from a manufacturer or first importer
1B	Cigarettes received from a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee)
1C	Cigarettes received from a retailer or end user
1D	Cigarettes received by a manufacturer or first importer from a person other than a manufacturer or first importer
2A	Cigarettes disbursed by a manufacturer or first importer
2B	Cigarettes disbursed to a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee)
2C	Cigarettes disbursed to a retailer or end user
2D	Cigarettes returned to the manufacturer

# Transaction 1



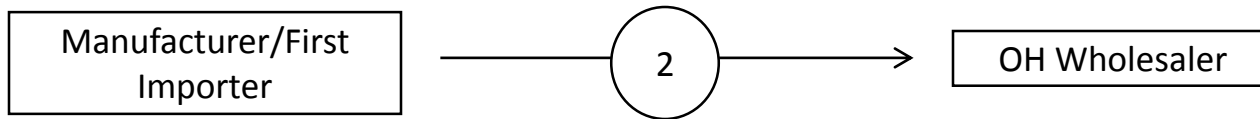
Cig Manufacturer/First Importer Sold Unstamped Cigarettes to Kentucky Wholesaler

## **Reporting:**

Cig Manufacturer/First Importer – Schedule 2A (PACT Act) to Commonwealth of Kentucky

Kentucky Wholesaler – Schedule 1A to Commonwealth of Kentucky

## Transaction 2

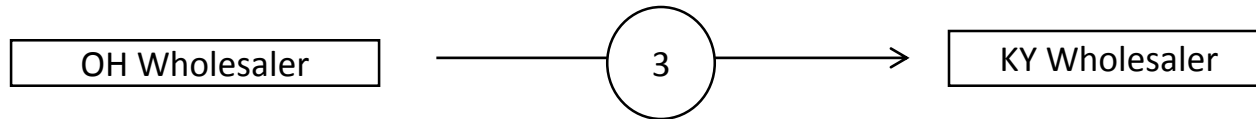


Cig Manufacturer/First Importer Sold Unstamped Cigarettes to Ohio Wholesaler.

### **Reporting:**

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

# Transaction 3



Ohio Wholesaler Sold Cigarettes to Kentucky Wholesaler.

## **Reporting:**

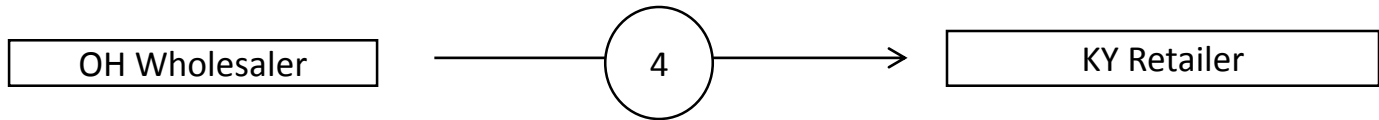
Ohio Wholesaler – Schedule 2B (PACT Act) to Commonwealth of Kentucky

Ohio Wholesaler – Schedule 2B to State of Ohio

Kentucky Wholesaler – Schedule 1B to Commonwealth of Kentucky

Kentucky Wholesaler – Schedule 1B to State of Ohio

# Transaction 4



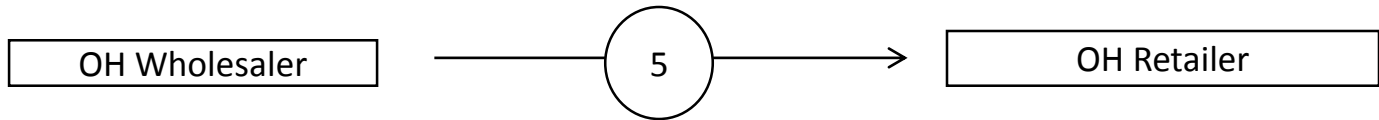
Ohio Wholesaler Sold KY Stamped Cigarettes to Kentucky Retailer

## **Reporting:**

Ohio Wholesaler– Schedule 2C to Commonwealth of Kentucky

Ohio Wholesaler – Schedule 2C to State of Ohio

# Transaction 5

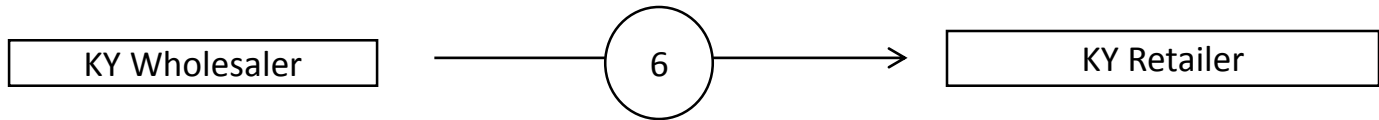


Ohio Wholesaler Sold OH stamped Cigarettes to Ohio Retailer

## **Reporting:**

Ohio Wholesaler – Schedule 2C to State of Ohio

# Transaction 6



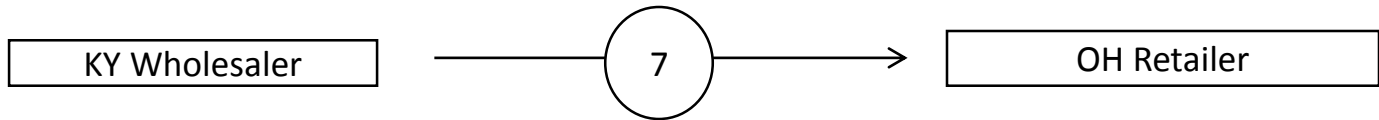
Kentucky Wholesaler Sold KY Stamped Cigarettes to Kentucky Retailer

## **Reporting:**

Kentucky Wholesaler— Schedule 2C to Commonwealth of Kentucky



# Transaction 7



Kentucky Wholesaler Sold OH stamped Cigarettes to Ohio Retailer

## **Reporting:**

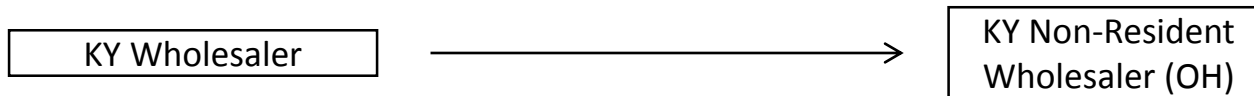
Kentucky Wholesaler – Schedule 2C to Commonwealth of Kentucky

Kentucky Wholesaler – Schedule 2C to State of Ohio

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# Transaction 8

OH Wholesaler is licensed in KY



KY Wholesalers Selling Cigarettes to KY Non-Resident Wholesaler

## **Reporting:**

Kentucky Wholesaler – Schedule 2B to Commonwealth of Kentucky

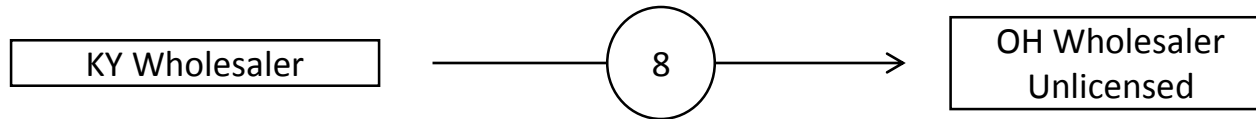
Kentucky Wholesaler – Schedule 2B to Destination State (OH)

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



Kentucky Wholesaler Returned Cigarettes to Ohio Wholesaler.

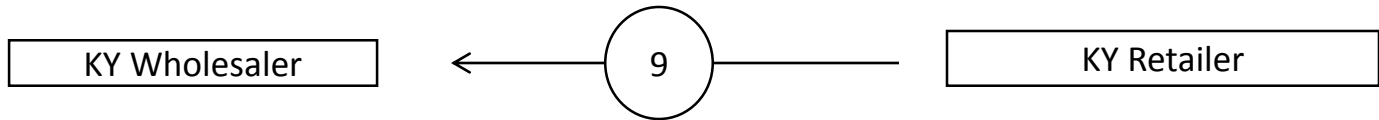
## **Reporting:**

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

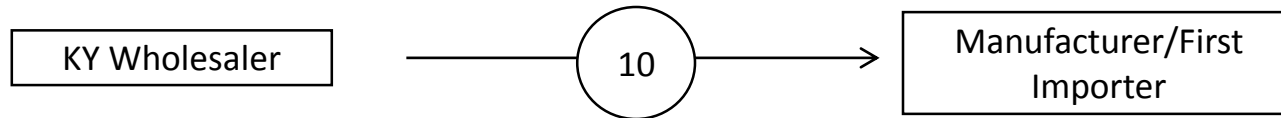


Kentucky Wholesaler Received KY Stamped Cigarettes from Kentucky Retailer

## **Reporting:**

Kentucky Wholesaler— Schedule 1C to Commonwealth of Kentucky

# Transaction 10



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