



**Form 82 2103-C1**

**Taxpayer Account Administration Division**  
 PO Box 47476  
 Olympia, WA 98504-7476  
 Phone: 360-705-6219  
 Fax: 360-705-6175

# Schedule C1 (Cigarettes)

This form is for:

- Interstate shipments into Washington.
- In-State Distributor's report of interstate sales and/or in-state exempt sales.

**Note:** For multiple pages reported, please sign on last page.

**Send to:** Taxpayer Account Administration Division.

Manufacturer/distributor name:

Account ID:

Warehouse location:

Period

to

Stamp code <sup>1</sup>	Name of purchaser or receiver	Delivery address	Invoice number	Invoice date	Brand family	Product description (optional)	Total sticks

<sup>1</sup> See stamp codes on instructions

Page total:

**Grand total:**

Signature:

Phone:

Print:

Date:

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

**Note for In-State Distributor’s report of interstate sales:** If cigarettes have the tax paid for the state delivered to, you may combine the total of all such sales on one line (per state).

## Stamp codes

- S - Destination State, Stamp Affixed (Stamped)
- U - Destination State, No Stamp Affixed (Unstamped)
- E - Exempt Stamp Affixed (Allocation Sale to Washington Indian Tribe)
- T - Tribal Stamp Affixed (Sale to Washington Compact Tribe)
- C - Compact Stamp Affixed (Sale to Washington Compact Tribe)
- O - Out-of-State Indian Tribal Stamp Affixed (Stamped)
- UM – Military/VA, No Stamp Affixed (Unstamped)

## Brand family and product description

Under “Brand family,” enter the brand family only. Under product description, list the full product name. Please verify that brand family spelling matches the [Washington Certified Tobacco Products Directory](#).

For example:

Brand family	Product description
Natural American Spirit	Natural American Spirit Full Bodied King Hard Pack
Virginia Slims	Virginia Slims Soft Pack
L&M	L&M Turkish Blend Box

## Total sticks

Please enter the total number of individual sticks you sold. For example, a case of 50 cartons with 10 packs of 20 sticks each would be 10,000 total sticks.

## Alternative report format

A [spreadsheet template](#) is available. If you wish to submit your report in an alternative format, or if you have any other questions, please contact the Taxpayer Account Administration Division at 360-705-6219.

## Where to send forms (choose one option)

- Email to: [DORCigarettes@dor.wa.gov](mailto:DORCigarettes@dor.wa.gov)
- My DOR messaging: Click the Send a secure message link. For the account, you may select either No Account or Excise Tax. For the topic, select Message Type: Cigarette, Vapor & Tobacco Tax. Go to “[Send a Secure Message to DOR](#)” for further instructions.
- Mail to: Department of Revenue, Taxpayer Account Administration Division, Attn: Cigarette Tax, PO Box 47476, Olympia, WA 98504-7476.

## Rules and laws

- [Washington Administrative Code 458-20-186 - Tax on cigarettes](#).
- Title 15, Chapter 10A, section 376, U.S. Code (commonly referred to as the “Jenkins Act”; amended by the Prevent All Cigarette Trafficking (PACT) Act in 2010).

**Note:** Filing of this report on interstate shipments into Washington may also satisfy the requirement of the federal Jenkins Act.