

Schedule C1 (Cigarettes) - Instructions

Washington Administrative Code 458-20-186 - Tax on cigarettes

(602) **Reports and returns.** The department may require any person dealing with cigarettes in this state to complete and return forms, as furnished by the department, setting forth sales, inventory, and other data required by the department to maintain control over trade in cigarettes.

(a) Manufacturers and wholesalers selling stamped, unstamped, or untaxed cigarettes must submit a complete record of sales of cigarettes in this state monthly. This report is due no later than the fifteenth day of the calendar month and must include all transactions occurring in the previous month.

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

Title 15, Chapter 10A, section 376, U.S. Code {commonly referred to as the “Jenkins Act”; recently amended by the Prevent All Cigarette Trafficking (PACT) Act in 2010}

(a)(2) Not later than the 10th day of each calendar month, file with the tobacco tax administrator of the State into which such shipment is made, a memorandum or a copy of the invoice covering each and every shipment of cigarettes or smokeless tobacco made during the previous calendar month into such State; the memorandum or invoice in each case to include the name and address of person to whom the shipment was made, the brand, and the quantity thereof, and the name, address, and phone number of the person delivering the shipment to the recipient on behalf of the delivery seller, with all invoice or memoranda information relating to specific customers to be organized by city or town and by zip code.

For the full text of the PACT Act, click the following link:

http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=111_cong_bills&docid=f:s1147enr.txt.pdf

Schedule C1 (Cigarettes) - 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)

Submitting a report in an alternative format

If you wish to submit your report in an alternative format, or if you have any other questions, please call the Special Programs Division, Department of Revenue, at 360-534-1503, option 3.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington State Relay Service by calling 711.