



Form 82 2103-C3

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

Schedule C3 (Roll-Your-Own Tobacco)

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

Tax paid (Y/N)	Exempt reason code	Name of purchaser or receiver	Delivery address	Invoice number	Invoice date	Brand family	Product description (optional)	Qty (oz) per packing	Qty shipped	Total ounces

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 roll-your-own tobacco has the tax paid for the state delivered to, you may combine the total of all such sales on one line (per state).

Exempt reason

If you answered “no” to tax being paid, provide the reason code for why it was not paid.

Exempt reason codes

1. Out-of-State, Destination State Tax Paid
2. Out-of-State, Destination State Tax Not Paid
3. Military
4. Tribal
5. Export, Outside U.S.
6. Other Exempt Reason

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
Gambler	Gambler 3 oz. Bag – TubeCut Full Flavor
Complete	Complete Full Flavor 6 oz.

Quantity reporting

- Quantity (oz) per packing: How many ounces is each individual package?
- Quantity shipped: How many packages did you sell/ship?
- Total ounces: How many ounces were sold/shipped in total?

Qty (oz) per packing	Qty shipped	Total ounces
3	50	150

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
- 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.