

Form 82 2103-C4

**Taxpayer Account
Administration Division**
PO Box 47476
Olympia, WA 98504-7476
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Schedule C4: Electronic Nicotine Delivery Systems (ENDS)

Use this form 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.

1. Identify your business

Manufacturer/distributor name:

Address:

State account ID:

Period

to

2. Identify your sales below or check box for no sales activity

Tax paid (Y/N)	Exempt reason code	Name of purchaser or receiver	Delivery address	Invoice number	Invoice date	Brand family	Product type code	Total quantity (devices)	Total volume (mL)	Total retail price (\$)	Mfgr/wholesale price

3. Identify your delivery service (required for delivery sellers only)

Delivery service name	Address	Phone number

4. Declaration: I declare under penalties of perjury that I have examined this report and all attachments and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature of responsible party:

Print name:

Date:

Phone:

Email:

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: You may combine the total of all sales shipped out of state on one line per state.

Part 1: Identify your business information.

Part 2: Identify your sales information.

Exempt reason

If you answered “no” to vapor products 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

Product type code

Enter the code for the product type that best describes your sales.

1. E-Cigarette
2. E-Hookah
3. E-Cigar
4. Vape Pen
5. Refillable Personal Vaporizer
6. E-Pipe
7. Liquid
8. Other Components, Parts, or Accessories

Total quantity and volume

- Total quantity is equal to the quantity per package multiplied by the total number of packages.
- Total volume is equal to the amount in mL per item multiplied by the total quantity.

Part 3: Identify your delivery service. Required for delivery sellers only.

If you make any delivery sale to the consumer of ENDS products, identify your delivery service.

Part 4: Declaration

Sign and date the form. Include your title, phone number, and email address.

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.

Due date

This report is due no later than the 15th day of each calendar month for the previous calendar month's shipments.

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

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). On December 27, 2020, the PACT Act was amended to include electronic nicotine delivery systems (ENDS), effective March 27, 2021.

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