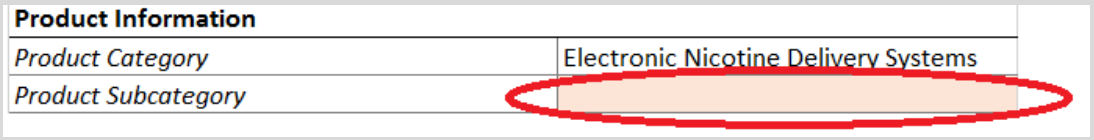
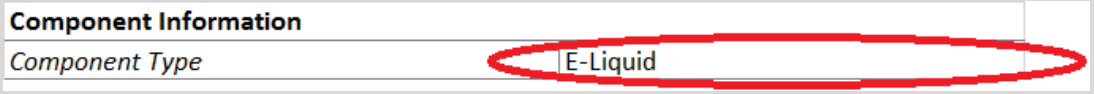
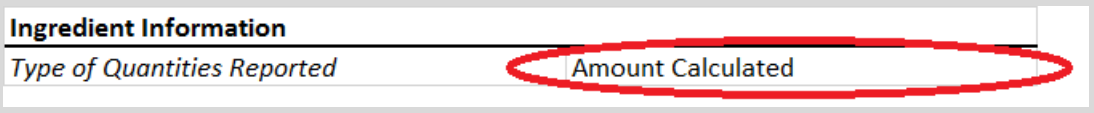
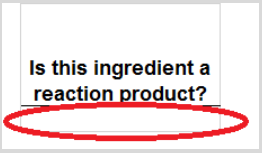
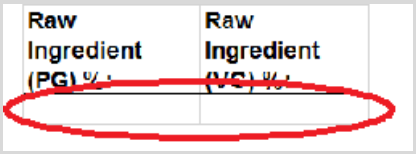
Points to Consider: E-Liquid Ingredient Listing Spreadsheet

<table>
<tr><th>Tab</th><th>Item</th><th>Points to Consider</th></tr>
<tr><td rowspan="5">Start Here</td><td>Product Subcategory</td><td>The workbook is to be used only for Open E-Liquid or Closed E-Liquid products. You can select one of these subcategories of Electronic Nicotine Delivery System (ENDS).
An Open E-Liquid product may be refillable or not, and package type is usually a bottle.
A Closed E-Liquid product is not refillable, and package type is usually a cartridge.</td></tr>
<tr><td colspan="2"> 
</td></tr>
<tr><td>Component Type is already specified as E-Liquid.</td><td>The workbook is to be used only for the e-liquid component of an Open E-Liquid or a Closed E-Liquid product.</td></tr>
<tr><td colspan="2"> 
</td></tr>
<tr><td>Type of Quantity Reported is already specified as Amount Calculated.</td><td>The workbook is to be used only when the type of quantity reported is Amount Calculated. This workbook is not appropriate for quantities reported as Amount Tested, Amount to Achieve an Outcome, or Residual Amount.</td></tr>
<tr><td></td><td colspan="2"> 
</td></tr>
</table>

Master Recipe - SCS	**Single Chemical Substances** are limited to nicotine, PG, and VG.	The workbook is to be used for products that contain these single chemical substances (SCS): • nicotine • propylene glycol (PG) • vegetable glycerin (VG) These ingredients can be identified at the Master Recipe – SCS tab, and the amounts entered at the Products tab.
	The answer to **Are any of the ingredients a reaction product?**	The workbook is not appropriate for reporting ingredients which are reaction products. You can select No.
		
	Where to enter amounts	Amounts for nicotine, PG, and VG are not entered on the Master Recipe – SCS tab. Instead, the amounts are entered on the Products tab.
Master Recipe – SCS, and Master Recipe - CI	**Quantity Units**	This workbook assumes one set of units for all reported quantities. The choices are *mL, mg,* or *g, %v/v, %w/w, or %w/v*. • To calculate %v/v, divide added volume by the final volume of the e-liquid mix. • To calculate %w/w, divide added weight by the final weight of the e-liquid mix. • To calculate %w/v, divide added weight by the final volume of the e-liquid mix.
Products	**Amount of PG and VG**	The workbook assumes the amount of PG entered should equal the volume of neat PG added plus the volume of PG contained in all other ingredients. The same assumption is made for VG.

Raw Ingredient (PG) % :
Raw Ingredient (VG) % :