

**pennsylvania**

DEPARTMENT OF REVENUE

BUREAU OF BUSINESS TRUST FUND TAXES  
PO BOX 280909  
HARRISBURG, PA 17128-0909**MONTHLY PACT ACT REPORT**  
**Cigarette Sales Report****Step 1: Identify your business.****Reporting period** \_\_\_\_\_ (Month/Year).Due Date: 10th day of the month following the month in which cigarettes were shipped. **See reverse for important information and mailing instructions.**

Business Name			Federal EIN
Mailing Address: Number and street			PA License Number
City	State	ZIP	Business Telephone Number
Country/Territory			
Contact Name	Email Address		Contact Telephone Number

**Step 2: Identify your sales into Pennsylvania.** Attach additional sheets as needed.

Date:	Invoice:	License #:	FEIN:
Brand:	UPC:		Cigarette (sticks):
Buyer:	Buyer Address:		Sale Price:
Deliverer:	Deliverer Address:		Phone Number:

Date:	Invoice:	License #:	FEIN:
Brand:	UPC:		Cigarette (sticks):
Buyer:	Buyer Address:		Sale Price:
Deliverer:	Deliverer Address:		Phone Number:

Date:	Invoice:	License #:	FEIN:
Brand:	UPC:		Cigarette (sticks):
Buyer:	Buyer Address:		Sale Price:
Deliverer:	Deliverer Address:		Phone Number:

Date:	Invoice:	License #:	FEIN:
Brand:	UPC:		Cigarette (sticks):
Buyer:	Buyer Address:		Sale Price:
Deliverer:	Deliverer Address:		Phone Number:

Date:	Invoice:	License #:	FEIN:
Brand:	UPC:		Cigarette (sticks):
Buyer:	Buyer Address:		Sale Price:
Deliverer:	Deliverer Address:		Phone Number:

**Step 3: Sign below**

Under penalties of perjury, I verify I examined this report, and to the best of my knowledge it is true, correct and complete. I also verify such information is taken from the books and records of the business for which this return is filed.

\_\_\_\_\_  
Signature of Owner/Officer                      Title                      Phone Number                      Date\_\_\_\_\_  
Signature of Owner/Officer                      Title                      Phone Number                      Date

## Important information:

To comply with federal law (Title 15 U.S. Code § 376, the Jenkins Act as amended by S. 1147, the Pact Act), any person who (1) sells, transfers or ships for profit cigarettes - including roll-your-own and smokeless tobacco - into a state; or (2) advertises or offers cigarettes - including roll-your-own and smokeless tobacco - for such sale, transfer or shipment, is required to:

1. Register with the Pennsylvania Department of Revenue, providing name and trade name; address of principle place of business and of any other place of business; telephone numbers for each place of business; principal email address; any Web addresses; and the name, address and phone number of any agent in the state authorized to accept service on behalf of the business. **Send to the Pennsylvania Department of Revenue a copy of your Pact Act registration form filed with the U.S. Attorney General, to meet this registration requirement.** The form is available at <http://www.atf.gov/alcohol-tobacco/>.
2. File the Cigarette Sales Report and Tobacco Sales Report by the 10th day of each month for the previous month's shipments.

**Send your registration and reports electronically to [ra-btftmisctax@pa.gov](mailto:ra-btftmisctax@pa.gov) or mail to PA Department of Revenue, Miscellaneous Tax Division, PO Box 280909, Harrisburg, PA 17128-0909.**

To comply with Pennsylvania law, Pennsylvania cigarette dealers are required to:

1. Be licensed with the department to sell cigarettes, 72 P.S. § 228-A.
2. Comply with the state minimum price regulations, 72 P.S. § 217-A.
3. Only ship Pennsylvania stamped cigarettes to Pennsylvania addresses, 72 P.S. § 8273.
4. Collect the applicable cigarette and sales taxes and remit them to the department, 72 P.S. § 8272(b) and 72 P.S. § 7268(b).
5. Not sell any "gray market" cigarettes, 72 P.S. § 217.1-A.
6. Sell only cigarettes listed on the PA Attorney General's website pursuant to the Act 64 Tobacco Product Manufacturer Directory Act and Cigarette Fire Safety & Fire Fighter Protection Act, 35 P.S. § 5702.101-311.
7. Comply with the Internet Sales Regulation 72 P.S. § 231A.

To contact the PA Department of Revenue by phone, call 717-783-9374.

## Instructions

### Step 1: Identify your business

**License number** - Write the cigarette dealer license number issued to you by Pennsylvania. Leave the box blank if you do not have a Pennsylvania cigarette dealer license number.

### Step 2: Identify your sales

**FEIN or License #** - Provide the buyer's Federal Employer Identification Number (FEIN) or Federal Tax Identification Number (FTIN). If the buyer does not have either of these numbers, write the buyer's state cigarette license number in the License # box. If you are making a delivery sale to a consumer, leave the box blank.

**UPC** - Write the Universal Product Code for each carton sold.

**Deliverer name, address and phone** - Complete only for delivery sales and provide the information of the person who delivered the cigarettes for you.

### Step 3: Sign below

Sign the bottom of the form.