

## **IMPORTANT TOBACCO INFORMATION**

Effective June 29, 2010, the federal Prevent All Cigarette Trafficking Act, (PACT Act) amended provisions of the Jenkins Act (15 U.S.C. §§ 375 - 378) regarding the shipment and packaging of tobacco; compliance with state tax and licensing requirements relating to tobacco; and the filing of certain reports to state tax administrators.

As amended, the Jenkins Act now imposes two reporting requirements on all persons, including manufacturers, who sell, transfer, ship, advertise or offer to sell cigarettes or smokeless tobacco in interstate commerce. The first requirement concerns initial registration, and the second is a monthly reporting requirement. Both the registration and the monthly reports must be filed with the Pennsylvania Department of Revenue.

For purposes of the Jenkins Act, the definition of cigarette now includes roll-your-own tobacco. Interstate commerce is defined as commerce between a state and any place outside the state; commerce between a state and any Indian country in the state; or commerce between points in the same state but through any place outside the state or through any Indian country. A sale, shipment or transfer of cigarettes or smokeless tobacco made in interstate commerce is considered to have been made into the state, place or locality in which the cigarettes or smokeless tobacco were delivered.

### **Registration**

Section 2 of the Jenkins Act, as amended by the PACT Act, provides that any person who sells, transfers, ships, advertises or offers for sale cigarettes or smokeless tobacco in interstate commerce must first file a statement with the Attorney General of the United States and the tobacco tax administrators of the state and place into which the shipment is made or in which the advertisement or offer is disseminated. The statement must provide:

- the person's name, and trade name, if any;
- the address of the person's principal place of business and of any other place of business;
- the telephone numbers for each place of business;
- a principal e-mail address;
- any website addresses; and
- the name, address and telephone number of an agent in Pennsylvania authorized to accept service on the person's behalf.

The Pennsylvania Department of Revenue will accept a copy of the statement required to be filed with the Attorney General of the United States. A blank registration form (ATF F 5070.1) is available on the ATF's website, <http://www.atf.gov/alcohol-tobacco/>.

### **Monthly reporting requirements**

On or before the 10th day of each calendar month, any person who sells, transfers, ships, advertises or offers for sale cigarettes or smokeless tobacco in interstate commerce must file with the tobacco tax administrator of the state into which the 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 the state.

PACT reporting forms, Cigarette Sales Report (REV-1163) and Tobacco Sales Report (REV-1164) are available on our website, [www.revenue.state.pa.us](http://www.revenue.state.pa.us) REV-1163 and REV-1164 are forms for reporting shipments made into Pennsylvania only.

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

Questions regarding the PACT Act and PACT Act compliance should be directed to the PA Department of Revenue, Miscellaneous Tax Division at 717-783-9374.