



**STATE OF NEVADA  
PACT ACT  
TOBACCO PRODUCT SALES**

Report of Shipment Activity for the  
Month Ending: \_\_\_\_\_, 20\_\_\_\_  
Due the 10th Day of the Following  
Calendar Month.

**PART 1: BUSINESS INFORMATION**

Business Name:		FEIN:	NV Tob. Lic. No.:
Address:		Contact Name:	
Telephone Number:	Business Email Address:		
NV Resident Agent:	NV RA Email Address:		

**PART 2: REPORTING METHOD**

Please Check the Appropriate Box:

No Sales in Interstate Commerce Copies of Invoices Attached ( \_\_\_\_ Pages)

Memorandum of Shipments (PA-1 and/or PA-2) Attached ( \_\_\_\_ Pages) - **Note: Shipment records in Excel format may be submitted instead.**

**PART 3: SIGNATURE OF AUTHORIZED REPRESENTATIVE FOR PACT ACT REPORTING**

Authorized Representative:	Title:
<i>Under penalty of perjury, I state that I have examined this report and all attachments hereto, and, to the best of my knowledge, the information provided is true, correct, and complete. I also state that such information is taken from the records of the business for which this report is filed.</i>	Signature: _____ Date: _____ <b>Note: PACT Act report requirements apply every month, even if zero shipments were made into this State.</b>

**PART 4: SIGNATURE OF AUTHORIZED REPRESENTATIVE FOR NRS 370.327 REQUIREMENTS**

Authorized Representative:	Title:
<i>I am a representative for an entity that is responsible for filing a PACT Act report, as required under 15 U.S.C. §§ 375 et seq., and I am also responsible for filing the report required under NRS 370.327. I understand that, in lieu of submitting a NRS 370.327 report, I can authorize the State to utilize the information submitted on the PACT Act report to fulfill the requirements of NRS 370.327. By signing, I authorize the State of Nevada to utilize the data contained within this PACT Act report to satisfy all reporting required by NRS 370.327.</i>	Signature: _____ Date: _____ <b>Note: The requirements of Part 4 apply to any entity that sold, transferred, shipped, or otherwise delivered cigarettes, RYO tobacco, or smokeless tobacco into this State within the previous 24 calendar months.</b>



# STATE OF NEVADA PACT ACT TOBACCO PRODUCT SALES

## **INSTRUCTIONS FOR COMPLETING THE NEVADA PACT ACT REPORT:**

**PART 1:** Please provide the name of the business entity on whose behalf the form is submitted, FEIN number, including name, address, and telephone number. Please provide the name and email address of the person completing the form. Please provide the name and email address of the business' required Nevada Resident Agent.

**PART 2:** Please check the appropriate box for the method of compliance with the PACT Act reporting obligations. Reports can be made by providing copies of invoices of shipments or by submitting a summary memorandum of shipments. The PA-1 and PA-2 can be used as templates for summary memorandum that contain all information required under 15 U.S.C. § 376(a)(2). Shipment reports may also be submitted in Excel format.

**PART 3:** An authorized representative must sign and date the report for PACT Act compliance.

**PART 4:** Additionally, an authorized representative must sign and date the report to meet Nevada Revised Statutes 370.327 reporting requirements. This applies to any entity that sold, transferred, shipped, or otherwise delivered cigarettes, RYO tobacco, or smokeless tobacco into this State within the previous 24 calendar months.

**PA-1 and PA-2** If electing to comply with 15 U.S.C. § 376(a)(2) by memorandum, a reporting entity may complete and submit the PA-1 and/or PA-2. A reporting entity may submit its memorandum in a different format, so long as all the information required under 15 U.S.C. § 376(a)(2) is included. Please list quantities of cigarettes in sticks and quantities of smokeless tobacco and RYO in ounces. If any of the shipments are delivery sales, as defined by 15 U.S.C. § 375(5), please include the name, address, and telephone number of the person delivering the shipment. Additional sheets may be used as necessary.

## **Instructions for Submitting the Nevada PACT Act Report:**

PACT reports are due the 10<sup>th</sup> day of each month whether shipments were made into Nevada or not. Reports should be submitted to both the Nevada Department of Taxation and the Nevada Attorney General's Office electronically. Please do not mail hard copies.

**Nevada Department of Taxation** Attn:  
MSA Enforcement Unit  
[TaxationPactActReports@tax.state.nv.us](mailto:TaxationPactActReports@tax.state.nv.us)

**Nevada Attorney General's Office**  
Attn: Tobacco Enforcement Unit  
[tobaccoenforcement@ag.nv.gov](mailto:tobaccoenforcement@ag.nv.gov)



**STATE OF NEVADA  
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TOBACCO PRODUCT SALES**

Report of Shipment Activity for the  
Month Ending: \_\_\_\_\_, 20\_\_\_\_  
Due the 10th Day of the Following  
Calendar Month.

**PA-1: State CIGARETTE PACT Act Report for \_\_\_\_\_**  
(identify the state)

**Part 1 - Identify Your Business**

Name (please print)				Reporting Period (MM/YYYY)		State Identification Number	
Location Address (number and street)		City	State/Province	Zip Code/Postal Code	Country/Territory	Federal Employer Identification Number (FEIN)	
Mailing Address		City	State/Province	Zip Code/Postal Code	Country/Territory	Email Address	

**Part 2 - Identify Your Sales**

Customer Name*	Type of Customer	Address*	Fed Desc	Brand Family*	Invoice Date	Invoice Number	Quantity	Total Cigarette Sticks Sold *	Sales Price (\$)**
<b>Totals</b>									

**Part 3 - Identify Your Delivery Service - Required for Delivery Sellers ONLY**

Delivery Service Name*	Address*	Phone Number*
		( )
		( )

\*Required by PACT Act / \*\*Delivery Sellers Only

**Part 4 - Sign Below**

**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	Responsible Party's Name (please print)	Title	Phone Number ( )	Date
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Federation of Tax Administrators

## GENERAL INFORMATION - PA-1

### What is the PACT Act?

On June 29, 2010, the Prevent All Cigarette Trafficking Act (PACT Act) went into effect. This federal law amends the Jenkins Act, 15 U.S.C. Chapter 10A, which governs the collection of taxes on, and trafficking in, cigarettes and smokeless tobacco. The PACT Act revised definitions in the Jenkins Act, provided new requirements for registration, reporting, recordkeeping, and increased penalties for criminal violations. The PACT Act also generally prohibits mailing cigarettes and smokeless tobacco through the U.S. Postal Service.

On December 27, 2020, the PACT Act was amended to include electronic nicotine delivery systems or "ENDS". This change is effective March 27, 2021.

### What tobacco products are covered under the PACT Act?

Cigarettes and smokeless tobacco are covered.

According to 18 U.S.C. 2341 and 26 U.S.C. 5702, cigarettes include:

- Any roll of tobacco wrapped in paper or in any substance not containing tobacco.
- Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling is likely to be offered to, or purchased by, consumers as a cigarette as described in the bullet above.
- Roll-Your-Own (RYO) tobacco, and
- an Electronic Nicotine Delivery System (ENDS).

Smokeless tobacco includes:

- Any finely cut, ground, powdered, or leaf tobacco, or other product containing tobacco, that is intended to be placed in the oral or nasal cavity or otherwise consumed without being combusted (primarily various forms of chewing tobacco, snuff, snus, etc.)

### Who must file this report?

You must file this report if you advertise, offer for sale, sell, transfer, or ship (for profit) cigarettes (other than RYO and/or ENDS) in interstate commerce. These cigarettes must be shipped into another state, locality, or Indian nation that taxes the sale or use of cigarettes.

### When do I file?

The report is due no later than the 10th day of each calendar month for the previous calendar month's shipments.

### Definitions

*Common Carrier* - Any person (other than a local messenger service or the U.S. Postal Service) that holds itself out to the general public as a provider for hire of the transportation by water, land, or air of merchandise (regardless of whether the person actually operates the vessel, vehicle, or aircraft by which the transportation is provided) between a port or place and a port or place in the United States.

*Consumer* - A consumer is any person who purchases cigarettes or smokeless tobacco. This does not include any person lawfully operating as a manufacturer, distributor, wholesaler, or retailer of cigarettes or smokeless tobacco.

*Delivery Seller* - A person who makes delivery sales.

*Delivery Sale* - Any sale of cigarettes or smokeless tobacco to a consumer if –

- the consumer orders by telephone or other method of voice transmission, the mail, or the Internet or other online service, or the seller is otherwise not in the physical presence of the buyer when the request for purchase or order is made; or
- the cigarettes or smokeless tobacco products are delivered to the buyer by common carrier, private delivery service, or other method of remote delivery, or
- the seller is not in the physical presence of the buyer when the buyer obtains possession of the cigarettes or smokeless tobacco.

*Interstate Commerce* - The term "interstate commerce" includes commerce between any place in a State and any place outside of that State, commerce between a State and Indian Country in the State, or commerce between points in the same State but through any place outside of the State or through any Indian Country. The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, and the possessions of the United States.

*Person* - The term "person" means an individual, corporation, company, association, firm, partnership, society, State government, local government, Indian tribal government, governmental organization of such a government, or joint stock company.

## INSTRUCTIONS

### Part 1

#### Identify Your Business

Provide your business name, location and mailing address, reporting period, Federal Employer Identification Number (FEIN), email address and your State Identification Number for the state you are shipping into. If you do not hold a license, permit, registration or other Identification Number in the state you are shipping into, write NONE in that field.

### Part 2

#### Identify Your Sales

Provide your customer's name, type of customer (see Table of Codes), address, federal description (see Table of Codes), sales price, Brand family, Invoice date, Invoice number, Quantity of retail packs, and Total Sticks of cigarettes sold. *Do not report cigarettes in cases, cartons, or packs.*

**Part 3 - FOR DELIVERY SELLERS ONLY.** *Please see definition of delivery seller and delivery sales above.*

Provide your delivery service name, address and phone number.

### Part 4

Sign and date the form and provide the name, title and phone number of the responsible party.



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TOBACCO PRODUCT SALES**

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Month Ending: \_\_\_\_\_, 20\_\_\_\_  
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Calendar Month.

**PA-2: State TOBACCO / ENDS PACT Act Report for \_\_\_\_\_**  
(identify the state)

**Part 1 - Identify Your Business**

Name (please print)				Reporting Period (MM/YYYY)	State Identification Number
Location Address (number and street)	City	State/Province	Zip Code/Postal Code	Country/Territory	Federal Employer Identification Number (FEIN)
Mailing Address	City	State/Province	Zip Code/Postal Code	Country/Territory	Email Address

**Part 2 - Identify Your Sales**

Customer Name*	Type of Customer	Address*	Fed Desc	Brand Family*	Invoice Date	Invoice Number	Quantity*	Total Weight / Volume *	Retail Sales Price (\$)**	Manufacturer's/ Wholesale List Price**
Total										

**Part 3 - Identify Your Delivery Service - Required for Delivery Sellers ONLY**

Delivery Service Name*	Address*	Phone Number*
		( )
		( )

\*Required by PACT Act / \*\*Delivery Sellers Only

**Part 4 - Sign Below**

**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	Responsible Party's Name (please print)	Title	Phone Number ( )	Date
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Federation of Tax Administrators

**GENERAL INFORMATION - PA-2**

**What is the PACT Act?**

On June 29, 2010, the Prevent All Cigarette Trafficking Act (PACT Act) went into effect. This federal law amends the Jenkins Act, 15 U.S.C. Chapter 10A, which governs the collection of taxes on, and trafficking in, cigarettes and smokeless tobacco. The PACT Act revised definitions in the Jenkins Act, provided new requirements for registration, reporting, recordkeeping, and increased penalties for criminal violations. The PACT Act also generally prohibits mailing cigarettes and smokeless tobacco through the U.S. Postal Service.

On December 27, 2020, the PACT Act was amended to include electronic nicotine delivery systems or "ENDS". This change is effective March 27, 2021.

**What tobacco products are covered under the PACT Act?**

Cigarettes and smokeless tobacco are covered.

According to 18 U.S.C. 2341 and 26 U.S.C. 5702, cigarettes include:

- Any roll of tobacco wrapped in paper or in any substance not containing tobacco.
- Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling is likely to be offered to, or purchased by, consumers as a cigarette as described in the bullet above.
- Roll-Your-Own (RYO) tobacco, and
- an Electronic Nicotine Delivery System (ENDS).

Smokeless tobacco includes:

- Any finely cut, ground, powdered, or leaf tobacco, or other product containing tobacco, that is intended to be placed in the oral or nasal cavity or otherwise consumed without being combusted (primarily various forms of chewing tobacco, snuff, snus, etc.)

**Who must file this report?**

You must file this report if you advertise, offer for sale, sell, transfer, or ship (for profit) roll-your-own, smokeless tobacco and/or ENDS in interstate commerce. The roll-your-own, smokeless tobacco and/or ENDS must be shipped into another state, locality, or Indian nation that taxes the sale or use of roll your-own, smokeless tobacco and/or ENDS.

**When do I file?**

The report is due no later than the 10th day of each calendar month for the previous calendar month's shipments.

**Definitions**

*Common Carrier* - Any person (other than a local messenger service or the U.S. Postal Service) that holds itself out to the general public as a provider for hire of the transportation by water, land, or air of merchandise (regardless of whether the person actually operates the vessel, vehicle, or aircraft by which the transportation is provided) between a port or place and a port or place in the United States.

*Consumer* - A consumer is any person who purchases cigarettes or smokeless tobacco. This does not include any person lawfully operating as a manufacturer, distributor, wholesaler, or retailer of cigarettes or smokeless tobacco.

*Delivery Seller* - A person who makes delivery sales.

*Delivery Sale* - Any sale of cigarettes or smokeless tobacco to a consumer if –

- the consumer orders by telephone or other method of voice transmission, the mail, or the Internet or other online service, or the seller is otherwise not in the physical presence of the buyer when the request for purchase or order is made; or
- the cigarettes or smokeless tobacco products are delivered to the buyer by common carrier, private delivery service, or other method of remote delivery, or
- the seller is not in the physical presence of the buyer when the buyer obtains possession of the cigarettes or smokeless tobacco.

*Interstate Commerce* - The term "interstate commerce" includes commerce between any place in a State and any place outside of that State, commerce between a State and Indian Country in the State, or commerce between points in the same State but through any place outside of the State or through any Indian Country. The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, and the possessions of the United States.

*Manufacturer's/Wholesale List Price* - "Manufacturer's sales price" or "Wholesale list price" generally means the invoice price, including all federal excise taxes, at which the seller of the tobacco product sells the tobacco product to customers, excluding any discounts or other reductions based on the method of payment of the invoice or on time of payment of the invoice. The excise tax rate in some states is based upon the wholesaler's gross receipts, which includes their customer mark-up. Check with the specific state into which the tobacco products are being shipped if you have questions about that state's specific definitions or tax base.

*Person* - The term "person" means an individual, corporation, company, association, firm, partnership, society, State government, local government, Indian tribal government, governmental organization of such a government, or joint stock company.

**INSTRUCTIONS**

**Part 1**

*Identify Your Business*

Provide your business name, location and mailing address, reporting period, Federal Employer Identification Number (FEIN), email address and your State Identification Number for the state you are shipping into. If you do not hold a license permit, registration, or other Identification Number in the state you are shipping into, write NONE in that field.

**Part 2**

*Identify Your Sales*

Provide your customer's name, type of customer (see Table of Codes), and address. Provide the federal description (see Table of Codes), Brand family, Invoice date, Invoice number, Quantity of retail packages sold, Total Weight / Volume, Retail Sales Price and Manufacturer's / Wholesale list price (see definition above).

**Part 3 – FOR DELIVERY SELLERS ONLY.** Please see definition of delivery seller and delivery sales above.

Provide your delivery service name, address and phone number.

**Part 4** - Sign and date the form and provide the name, title and phone number of the responsible party.

## Type of Customer

Native American  
 Delivery Seller  
 InterBranch Transfer  
 Wholesaler  
 Military  
 Government  
 Distributor  
 Manufacturer  
 Retailer  
 SubJobber  
 Employee  
 Distribution Center  
 Customer  
 Consumer  
 Other

## Federal Description

### PACT Form Federal Description Meaning

Federal Description	PACT Form Federal Description Meaning
Cigarette	<p>PA-1</p> <ul style="list-style-type: none"> <li>- Any roll of tobacco wrapped in paper or in any substance not containing tobacco.</li> <li>- Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling is likely to be offered to, or purchased by, consumers as a cigarette as described in the bullet above.</li> </ul>
Snuff	PA-2 Any finely cut, ground, or powdered tobacco that is not intended to be smoked.
Chewing Tobacco	PA-2 Any leaf tobacco that is not intended to be smoked.
Roll Your Own	<p>PA-2</p> <p>Any tobacco which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes or cigars, or for use as wrappers thereof.</p>
ENDS	<p>PA-2</p> <p>An Electronic Nicotine Delivery System "ENDS", is any electronic device that, through an aerosolized solution, delivers nicotine, flavor, or any other substance to the user inhaling from the device;</p> <p>Includes -</p> <ul style="list-style-type: none"> <li>(i) an e-cigarette;</li> <li>(ii) an e-hookah;</li> <li>(iii) an e-cigar;</li> <li>(iv) a vape pen;</li> <li>(v) an advanced refillable personal vaporizer;</li> <li>(vi) an electronic pipe; and</li> <li>(vii) any component, liquid, part, or accessory of a device described in above.</li> </ul>