



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 10th 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

Nevada Attorney General's Office
Attn: Tobacco Enforcement Unit
tobaccoenforcement@ag.nv.gov

