



Indiana Department of Revenue  
**Other Tobacco Products/ENDS PACT Act Report**

Amended  
 No Activity

Reporting Month \_\_\_\_\_ Year \_\_\_\_\_

This report must be postmarked on or before the 10<sup>th</sup> day of the month following the reporting month.

Name	Federal Employer Identification Number	
Physical Address/City/State/ZIP	Indiana Taxpayer Identification Number	
Mailing Address/City/State/ZIP	Telephone Number	Email Address

**Sales**

Customer Name	Address	Type	Brand Family	Document Type	Document Date	Document Number	Quantity	Total Weight/Volume*	Retail Sales Price (\$)*	Manufacturer's/Wholesale List Price*
*Delivery Sellers Only							<b>Totals</b>			

**Delivery Service – Required for Delivery Sellers ONLY**

Delivery Service Name	Address	Telephone Number

I hereby certify, under penalty of perjury, that the information contained herein and on supporting documents, is true, correct, and complete to the best of my knowledge and belief.

Signature of Responsible Party: \_\_\_\_\_ Date: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

Responsible Party's Name (please print): \_\_\_\_\_ Title: \_\_\_\_\_

# Instructions for Completing Other Tobacco Products/ENDS PACT Act Report

## 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 and 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".

## Which 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 tobacco
- An Electronic Nicotine Delivery System (ENDS)

Smokeless tobacco includes:

- Tobacco products that are noncombustible (primarily various forms of chewing tobacco, snuff, snus, etc.)

## Reporting Requirements

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

To be considered timely filed, monthly reports must be filed on or before the 10<sup>th</sup> day of the month immediately following the last day of the month being reported. If the 10<sup>th</sup> day of the month falls on a Saturday, a Sunday, a national legal holiday, or a statewide holiday, the due date is the next succeeding day that is not a Saturday, a Sunday, or such holiday.

**A report must be filed even if there is no activity within Indiana during the reporting period.**

Mail the report to:

Indiana Department of Revenue  
P.O. Box 901  
Indianapolis, IN 46206-0901

## Definitions

*Common Carrier* – Any person (other than a local messenger service or the U.S. Postal Service) who holds himself 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, a corporation, a company, an association, a firm, a partnership, a society, a state government, a local government, an Indian tribal government, a governmental organization of such a government, or a joint stock company.

Indicate the month and year for which the report is being filed in the appropriate spaces provided.

**Name** – Indicate the entity name.

**Physical Address** – Indicate the actual location of your business by providing the street address, city, state, and ZIP Code. **Note:** A post office box is not acceptable as a business location address.

**Mailing Address** – Indicate the mailing address for your business. Include the street address, post office box, city, state, and ZIP Code.

**Federal Identification Number** – Indicate the nine-digit federal employer identification number (FEIN).

**Indiana Taxpayer Identification Number** – Indicate the ten-digit Indiana taxpayer identification number (TID). If you do not have an Indiana TID, leave this space blank.

**Telephone Number** – Indicate the point of contact phone number for the person(s) responsible for completing this report. Include extension numbers when applicable.

**Email Address** – Provide your business email address.

## **Sales**

**Customer Name** – Provide the customer name.

**Address** – Indicate the location address for the customer involved in the transaction.

**Type** – Indicate the product type for the given transaction. (1 = Snuff, 2 = Chew, 3 = Roll-your-own tobacco, and 4 = ENDS.)

**Brand Family** – Enter the brand name for the product being reported.

**Document Type** – Enter the appropriate code from the following list:

A = Affidavit

C = Confirmation

CM = Credit Memo

I = Invoice

O = Other

PO = Purchase Order

RG = Returned Goods Authorization

**Document Date** – Indicate the date of the transaction listed on the given document.

**Document Number** – Indicate the document number assigned for each transaction.

**Quantity** – Indicate the quantity of Other Tobacco Product/ ENDS items.

**Total Weight/Volume\*** – Indicate the total weight (in ounces) for the given transaction.

**Retail Sales Price (\$)\*** – To be entered for transactions involving sales to retailers.

**Manufacturer's/Wholesale List Price\*** – To be entered for transactions involving sales to distributors. "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 consumers, excluding any discounts or other reductions based on the method of payment of the invoice or on time of payment of the invoice.

**Totals** – Indicate column totals for Total Weight/Volume, Retail Sales Price, and Manufacturer's/Wholesale List Price.

## **Delivery Service – Required for Delivery Sellers ONLY**

**Delivery Service Name** – Indicate the name, address, and telephone number of your delivery service.