



Ohio Cigarette PACT Act Report

Step 1: Identify your business

Name: _____ Reporting Period: ____ / ____ / ____ (Month/Year)

Address: _____ License No.: _____
Number and street

City _____ State/Province _____ ZIP _____ Federal Employer Identification number: _____ - _____
(FEIN)

Country/Territory: _____ Telephone: (____) _____ - _____ Ext: _____

Contact Name: _____ Email address: _____

Step 2. Identify your sales into _____

Identify the state

Date: ____ / ____ / ____ Invoice: _____ Cigarettes (sticks): _____
 Brand: _____ UPC: _____ Sale price: \$ _____
 Buyer: _____ Address: _____ FEIN: _____ License #: _____
Street Address City State ZIP

Deliverer: _____ Address: _____ Telephone: (____) _____ - _____
Street Address City State ZIP

Date: ____ / ____ / ____ Invoice: _____ Cigarettes (sticks): _____
 Brand: _____ UPC: _____ Sale price: \$ _____
 Buyer: _____ Address: _____ FEIN: _____ License #: _____
Street Address City State ZIP

Deliverer: _____ Address: _____ Telephone: (____) _____ - _____
Street Address City State ZIP

Date: ____ / ____ / ____ Invoice: _____ Cigarettes (sticks): _____
 Brand: _____ UPC: _____ Sale price: \$ _____
 Buyer: _____ Address: _____ FEIN: _____ License #: _____
Street Address City State ZIP

Deliverer: _____ Address: _____ Telephone: (____) _____ - _____
Street Address City State ZIP

Date: ____ / ____ / ____ Invoice: _____ Cigarettes (sticks): _____
 Brand: _____ UPC: _____ Sale price: \$ _____
 Buyer: _____ Address: _____ FEIN: _____ License #: _____
Street Address City State ZIP

Deliverer: _____ Address: _____ Telephone: (____) _____ - _____
Street Address City State ZIP

Date: ____ / ____ / ____ Invoice: _____ Cigarettes (sticks): _____
 Brand: _____ UPC: _____ Sale price: \$ _____
 Buyer: _____ Address: _____ FEIN: _____ License #: _____
Street Address City State ZIP

Deliverer: _____ Address: _____ Telephone: (____) _____ - _____
Street Address City State ZIP

Step 3: Sign below

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

 Owner or officer's signature and title (state if individual owner, member of firm, or corporate officer title) Title: _____ (____) _____ - _____ Date: ____ / ____ / ____
Telephone number (include area code)

 Preparer's signature and title (state if individual owner, member of firm, or corporate officer title) Title: _____ (____) _____ - _____ Date: ____ / ____ / ____
Telephone number (include area code)

General Information

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, record-keeping, 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 (ENDS). This change is effective March 27, 2021.

What 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, and
- An Electronic Nicotine Delivery System.

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 or smokeless tobacco in interstate commerce.

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.

What if I have questions?

Please contact the Excise Tax Division at PACTAct@tax.state.oh.us or (855) 466-3921.

Step-by-Step Instructions

Step 1: Identify your business

License number – write the license number or other identification number issued to you by the state of Ohio.

Step 2: Identify your sales

UPC – write the UPC for each product brand.

FEIN or License # - write the Federal Employers Identification number (Federal Identification number FTIN) and/or license number.

Deliverer name, address and telephone – provide the information of the person who delivered the cigarettes for you.

Where do I send the report?

Email: PACTAct@tax.state.oh.us

Mail: Ohio Department of Taxation
Excise Tax Division
P.O. Box 530
Columbus, Ohio 43216-0530