



Part 1 – Identify Your Business

Name (please print)				Reporting Period (MM/YYYY)	State ID Number
Location Address	City	State	ZIP Code	Country	FEIN
Mailing Address	City	State	ZIP Code	Country	Email Address

Part 2 – Identify Your Sales

Customer Name*	Type of Customer	Address*	Federal Description	Brand Family*	Invoice Date	Invoice Number	Quantity	Total Cigarette Sticks Sold*	Sales Price (\$) **
Totals									

Part 3 – Identify Your Delivery Service – Required for Delivery Sellers ONLY

Delivery Service Name*	Address*	Phone Number*

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 Name	Title	Phone Number	Date

*Required by PACT Act / **Delivery Sellers Only

State Cigarette PACT Act Report for Iowa Instructions

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, 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 was 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 (including RYO and/or ENDS) or smokeless tobacco in interstate commerce. These cigarettes (including RYO and/or ENDS) or smokeless tobacco must be shipped into another state, locality, or Indian nation that taxes the sale or use of cigarettes (including RYO and/or ENDS) and/or smokeless tobacco.

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 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 - 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 (refer to the electronic filing Table of Codes), address, federal description (refer to the electronic filing 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. 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.