

## **INSTRUCTIONS:**

## PACT ACT REPORT OF TOBACCO PRODUCT SALES

The Jenkins Act, 15 U.S.C. §§ 375, *et. seq.*, as amended by the PACT Act, requires all persons who sell, transfer, or ship for profit cigarettes (including roll-your-own tobacco) and smokeless tobacco in interstate commerce to file reports, no later than the 10<sup>th</sup> of each month, listing the quantities, brands, and recipients of all applicable shipments. These reports must also be made for interstate shipments of electronic nicotine delivery systems. Reports of shipments into Oregon should be made to both the Oregon Department of Revenue and the Oregon Department of Justice. The PACT Act authorizes criminal and civil penalties for violation of the Act. *See* 15 U.S.C. §§ 377-378.

## **Instructions for Completing the Oregon PACT Act Report:**

**<u>PART 1</u>**: 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.

**<u>PART 2:</u>** 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.

**PART 3 (Cigarettes, Smokeless Tobacco, and RYO):** Part 3 is a template for a summary memorandum that contains all information required under 15 U.S.C. § 376(a)(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.

**PART 4 (Electronic Nicotine Delivery Systems):** Part 4 is a template for a summary memorandum for reporting sales of Electronic Nicotine Delivery Systems. 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 any electronic nicotine delivery system and vaping products, i.e. e-cigarettes, e-hookah, e-cigar, vape pen, advanced refillable personal vaporizer, electronic pipe and any component, liquid, part, or accessory of a device.

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

PACT reports are due the 10<sup>th</sup> day of each month. Reports should be submitted electronically to both the Oregon Department of Revenue and the Oregon Department of Justice.

Department of Revenue Contact: Department of Justice Contact: Rochelle Nave Dena Spaulding <u>TCUunit@oregon.gov</u> tobaccoenforcementBSR@doj.oregon.gov

Pact Act Reporting Instructions Revised: May 29, 2024