PACT Act Report / Delivery Service Information Reports

PACT Act Report Filing Instructions

PACT Act Requirements Update
Filing Requirements Effective March 1, 2017

Updated 09/04/2019

Table of Contents

Introduction

The PACT Act Report Filing Instructions are intended to provide guidance with the development of the file structure required to submit files in compliance with PACT Act Report filing obligations as found in Title 15 U.S. Code §§ 375-378.

General Information

You must file this report if you advertise, offer for sale, sell, transfer or ship for profit cigarettes, roll-your-own (RYO) tobacco, or smokeless tobacco into Tennessee through interstate commerce.

How do I file? You will need to upload a CSV (comma delimited) file with the necessary information similar to what is done for Licensed Distributor Reports (LDR).

When do I file? The report is due no later than the 10th day of each calendar month for the previous calendar's month's shipments.

Where do I file? The report will be filed electronically through our Tennessee Taxpayer Access Point (TNTAP) portal under your registered Reports account (xxxxxxxxxx-INF). If you do not have a Reports account, you can register for one through TNTAP.

What if I had no sale, shipments, or transfers during the prior month? If you are filing a zero return, answer "No" when asked "Do you have a report to upload?" before submitting in the TNTAP.

PACT Act Report File Creation Instructions

Important Reminders:

- This report is to be a CSV comma delimited file, please refer to the **PACT Act File Creation Layout** at: https://www.tn.gov/revenue/taxes/tobacco-taxes/pact-act-report.html
- Report tobacco products in individual increments – cigarettes in sticks and RYO tobacco and smokeless tobacco in ounces.
- If entering a negative number, place a negative symbol '-' at the beginning of the number.
- Do not use commas in your data
- Do not separate thousands with a comma in number fields.
- Do not include the header row in the submitted report.

General Instructions

Account Number: Use the 10-digits in your Reports account for each entry in column A. Do not include –INF.

Reporting Period: Use the last day of the reporting period for each entry in column B. Must be formatted as MM/DD/YYYY.

Sales Information: Report the complete information on the company to whom the tobacco products were sold. The following information must be reported:

- **Invoice Number:** column C – enter the invoice number for this sale.
- **Date of Shipment:** column D – enter the date the tobacco product was shipped. Must be formatted as MM/DD/YYYY.
- **Shipped To Type:** column E – enter the type of person or company to whom the tobacco product was shipped; M for manufacturer, W for wholesaler, D for distributor, R for retailer, or C for consumer.
- **Shipped To Name:** column F – enter the name of the person or company to whom the tobacco product was shipped.
- **Shipped To Address and Telephone Number:** columns G to L – enter the complete street address and telephone number of the person or company to whom the tobacco product was shipped.
- **Delivery Sale:** column M – enter if Y for yes or N or no. Please note that delivery sales are defined as sales to a consumer where the purchaser submits the order by

telephone, mail, Internet or other online service or the tobacco is delivered by use of mail or other delivery service. Sales or shipments to a retailer, distributor, or wholesaler are not considered delivery sales.

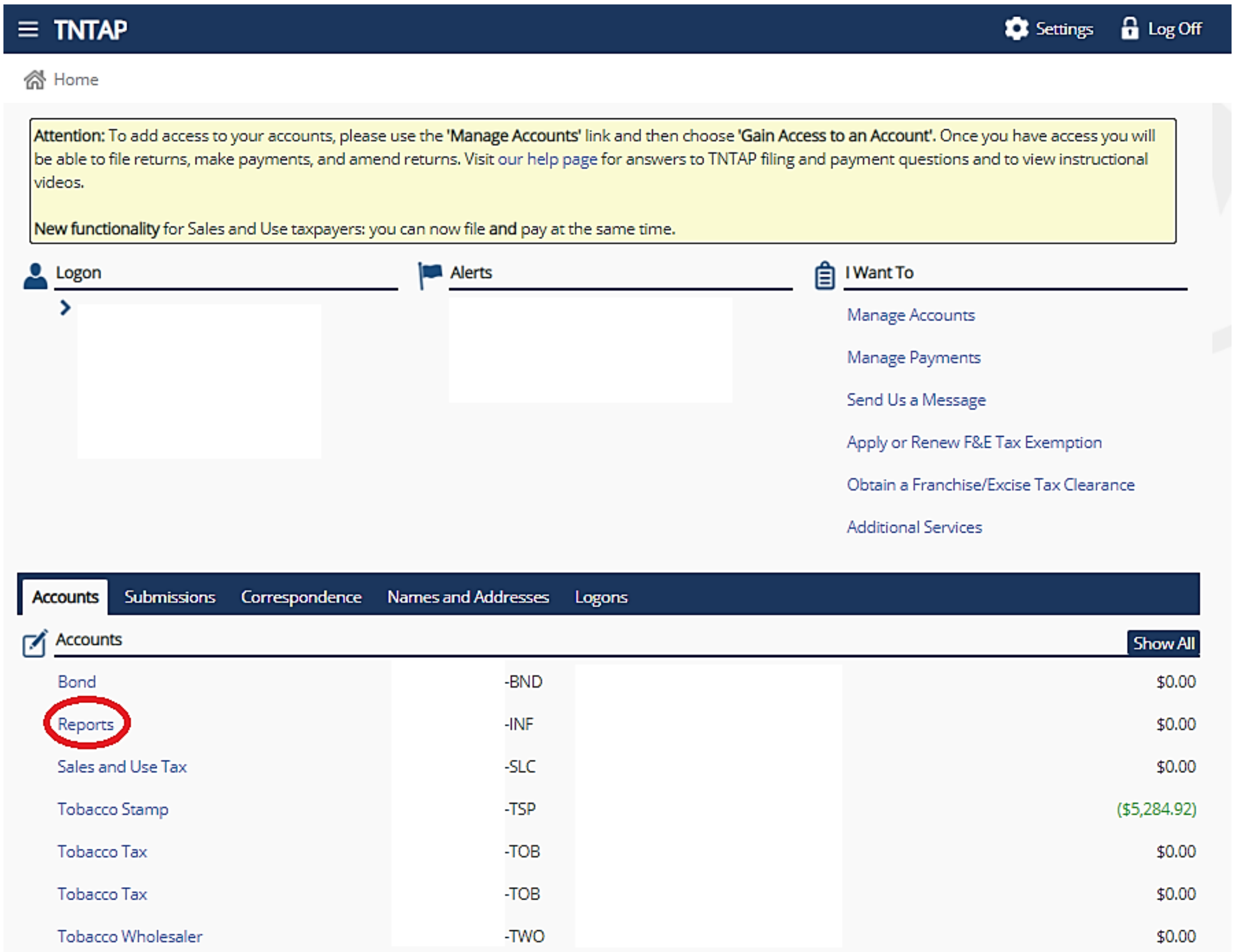
- **Delivery Service Name, Address, and Telephone Number:** columns N to T – enter the name, complete street, and telephone number of the delivery service company used to ship the tobacco product. Delivery service is only required for sales to consumers.
- **Tobacco Type:** column U – enter the type of tobacco product that was shipped; C for cigarettes, R for RYO, and S for smokeless.
- **Brand ID:** column V – enter the brand family of the cigarettes, RYO, or smokeless tobacco shipped. Do not separate types of brands – Lights and 100s of the same brand should be identified as one brand. Please refer to the Brand Family Lists. If brand is not on the list, enter -1 for "Other".
- **Other Brand Name:** column W – enter the unlisted brand family of the cigarettes, RYO, or smokeless tobacco shipped. Keep blank if -1 was not entered for Brand ID.
- **Cigarettes:** column X – enter in the number of cigarettes in sticks.
- **RYO Tobacco:** column Y – enter in the RYO tobacco in ounces with two decimal places.
- **Smokeless Tobacco:** column Z – enter in the number of Smokeless Tobacco in ounces with two decimal places.
- **Extended Sale Price:** column AA – enter the total sale price for the tobacco product sold.
- **TN Tax Paid:** column AB – enter Y for yes if Tennessee tobacco tax has been paid (either by stamp or pre-paid tax on RYO/Smokeless) or N for no if tax has not been paid. Unless the shipment is directed to a Tennessee licensed wholesaler, the tax must be prepaid before shipment.

Corrections / Amendments: If you file a return between the end of the reporting period, but prior to the filing deadline and need to make corrections, you may make corrections by uploading a new file. Any changes made after the filing deadline require an Amendment that will replace the original file.

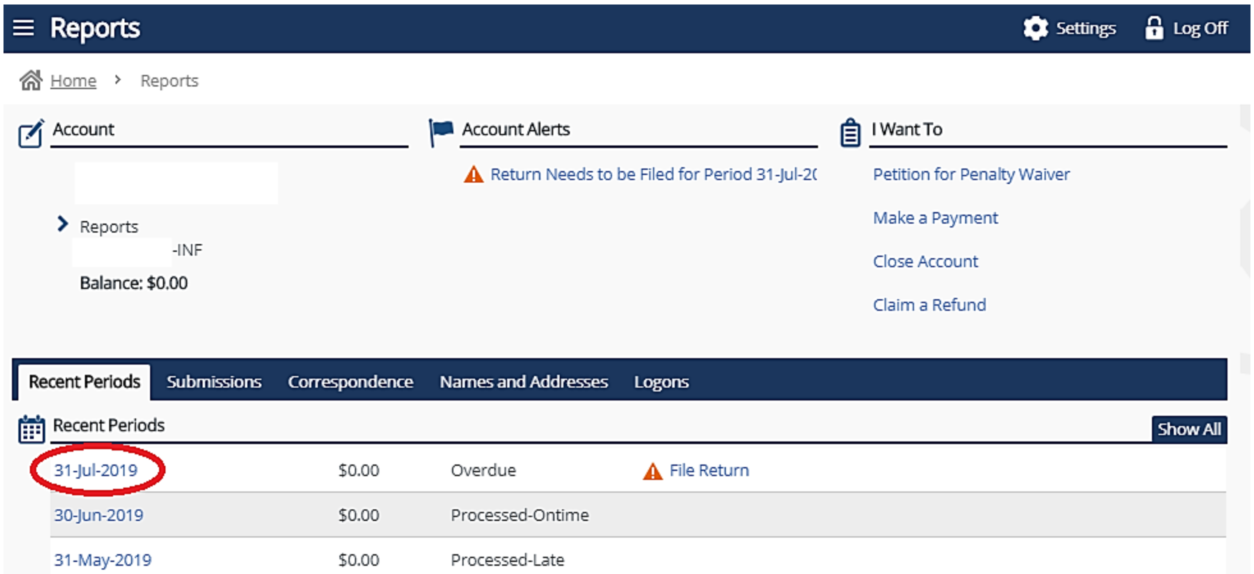
PACT ACT REPORT FILE SUBMISSION

The report will be filed electronically through our TNTAP portal under your registered Reports account (xxxxxxxxxx-INF).

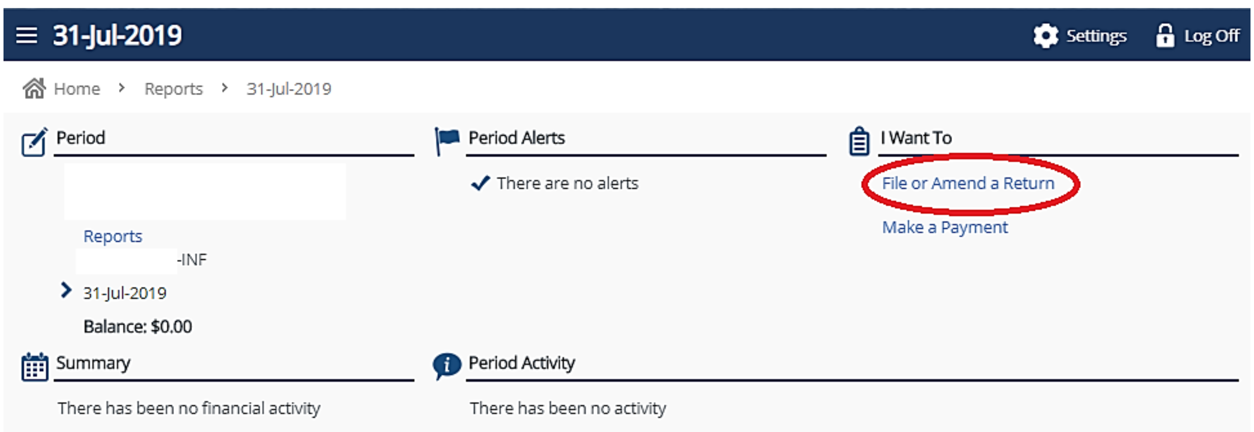
- From your homepage, click the **Reports** hyperlink under Accounts.



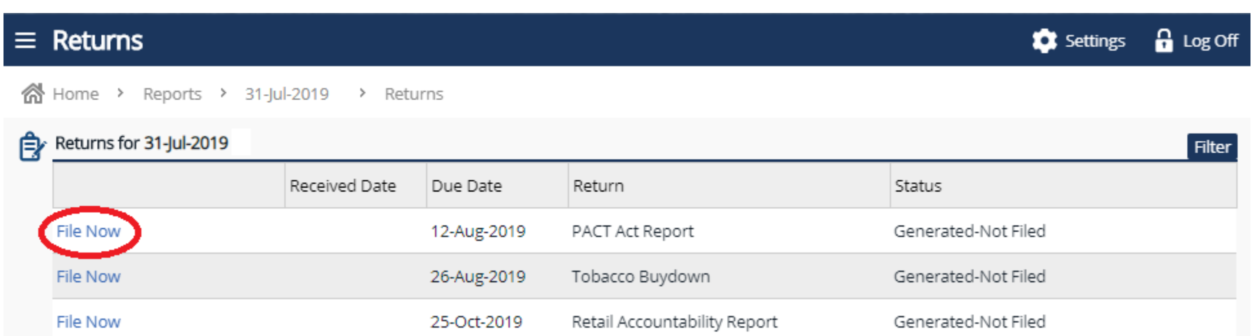
- Click the filing period hyperlink under **Recent Periods**.



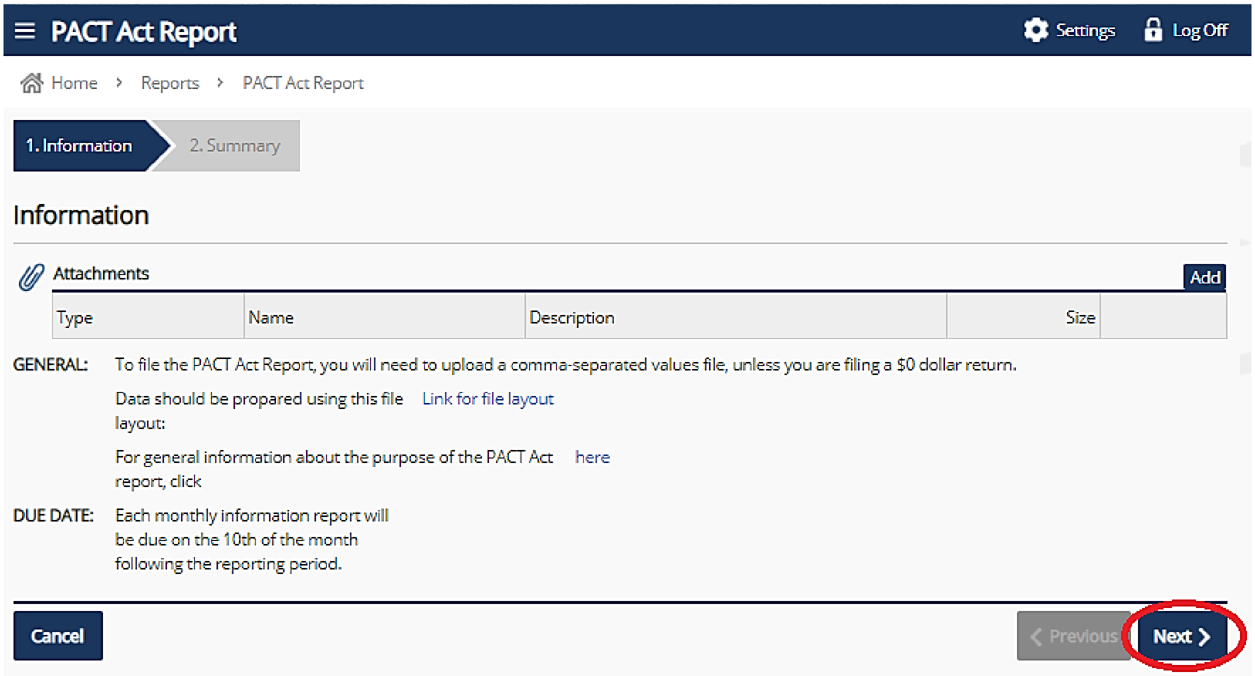
- Click **File or Amend a Return** hyperlink.



- Click **File Now** hyperlink.

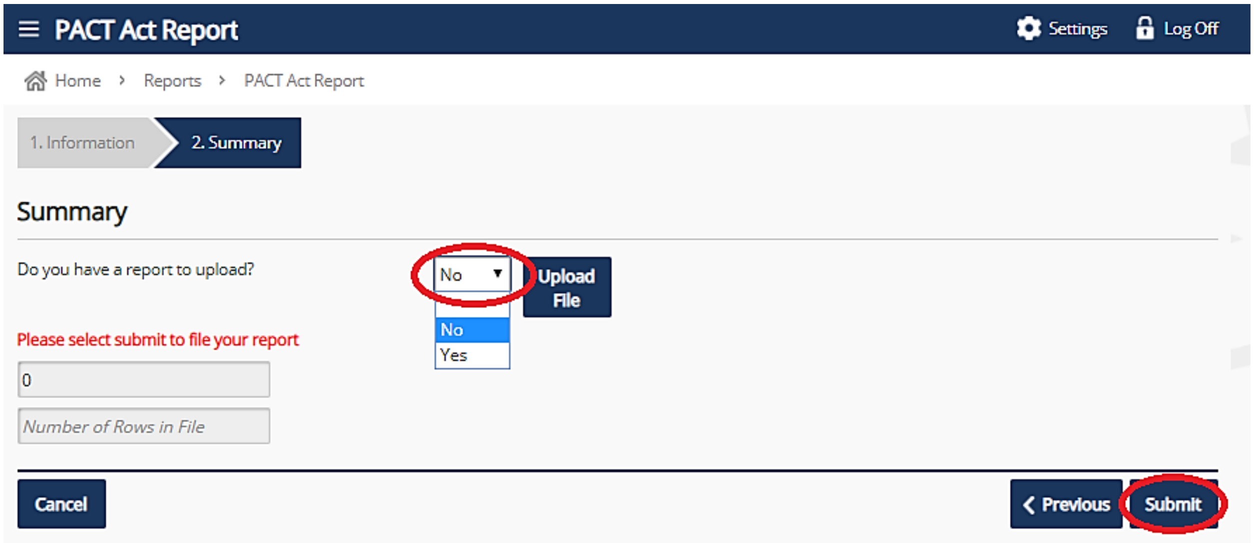


- The Information page of the PACT Act Report should now be displayed. Read the general information and click on **Next >** button.

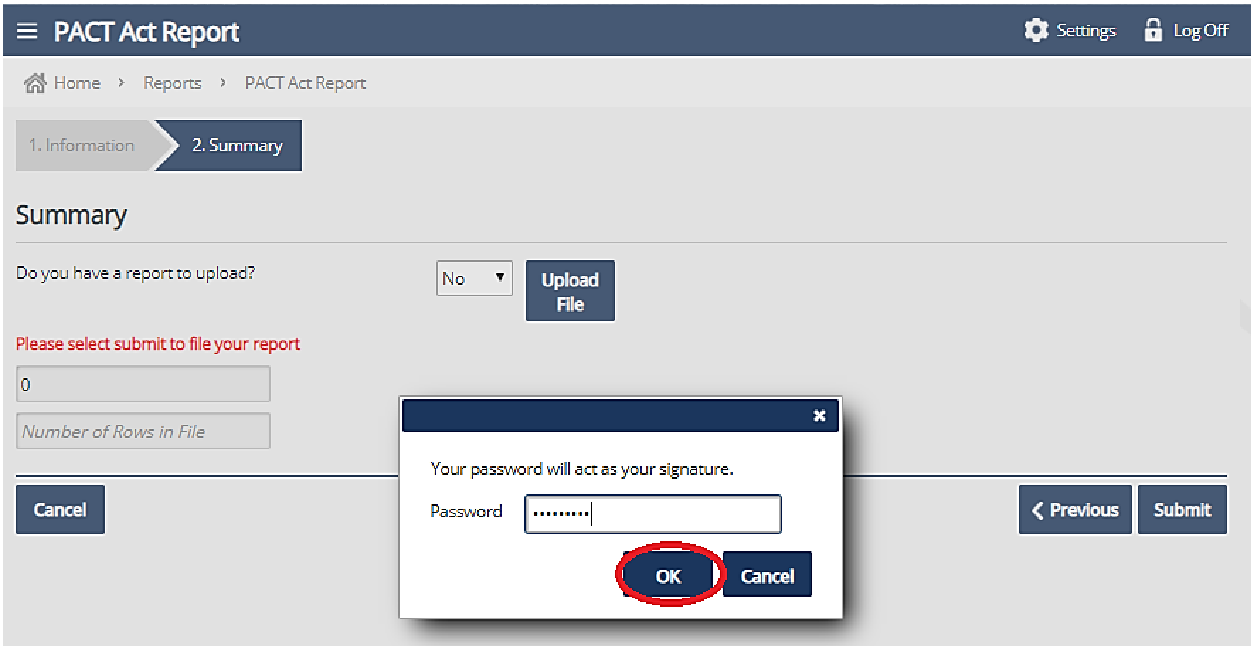


Filing Zero Report

- The Summary page of the PACT Act Report should now be displayed. Select No in the dropdown menu if you do not have sales to report and click **Submit** button.

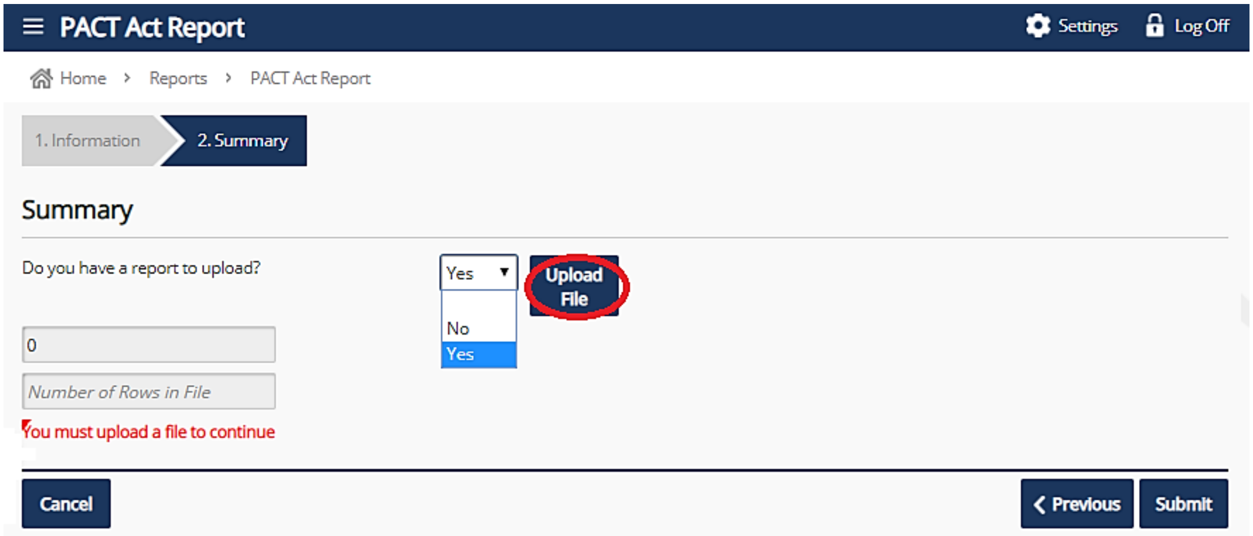


- Enter password and click **OK** button to file PACT Act report.

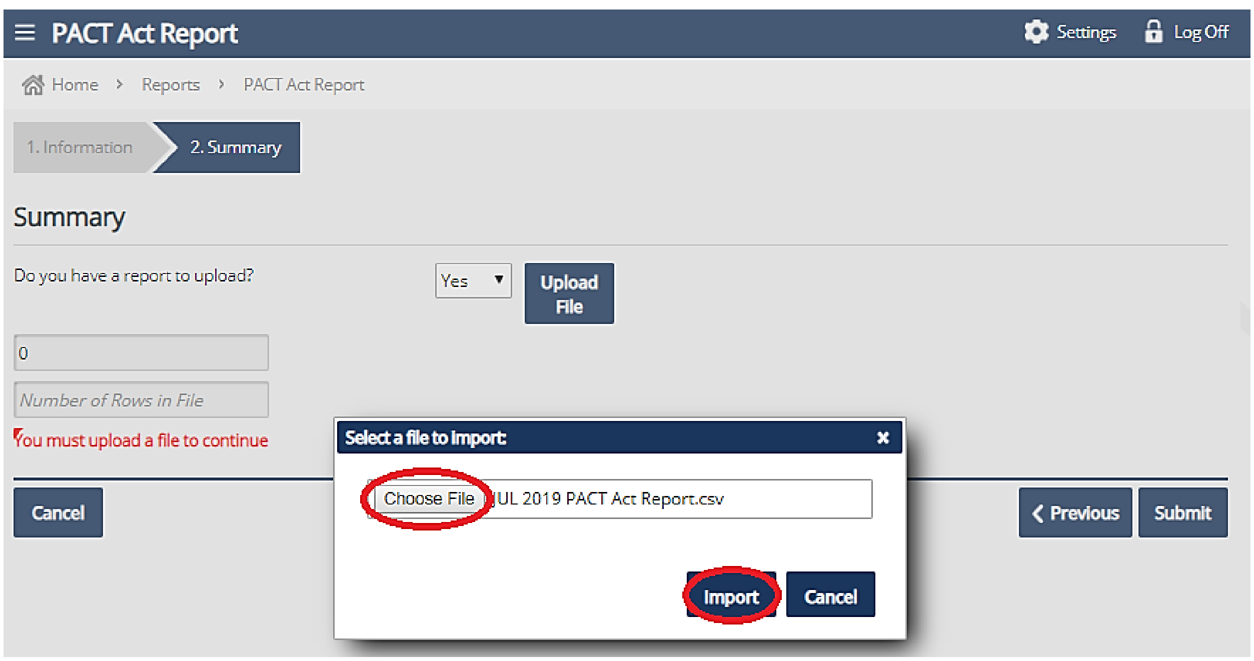


Filing / Uploading File

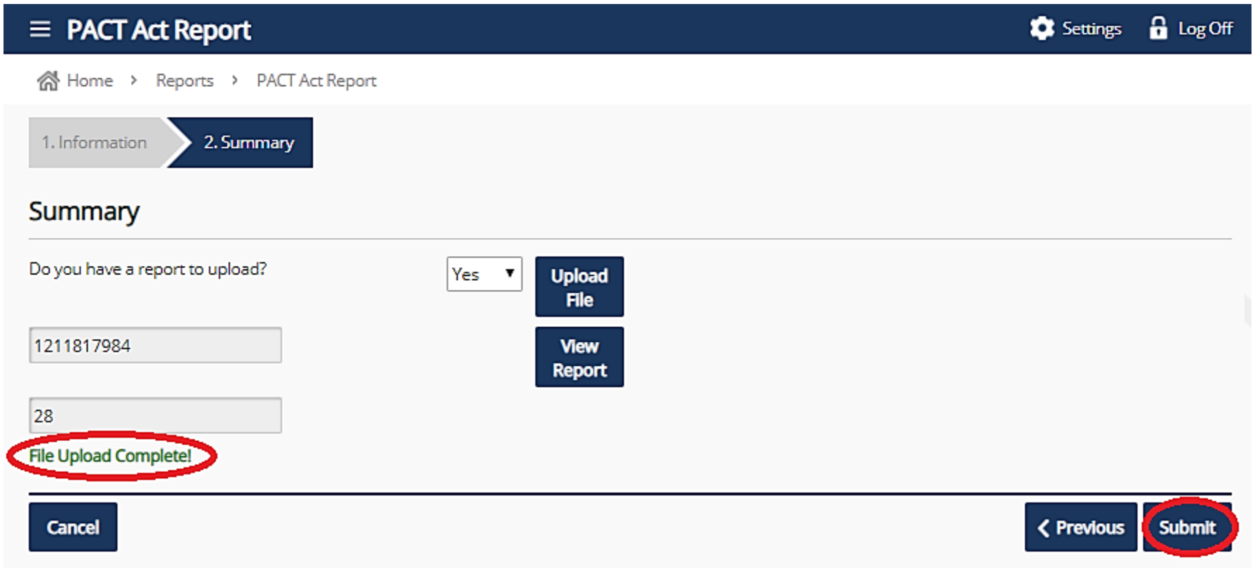
- The Summary page of the PACT Act Report should now be displayed. Select Yes in the dropdown menu and click the **Upload File** button.



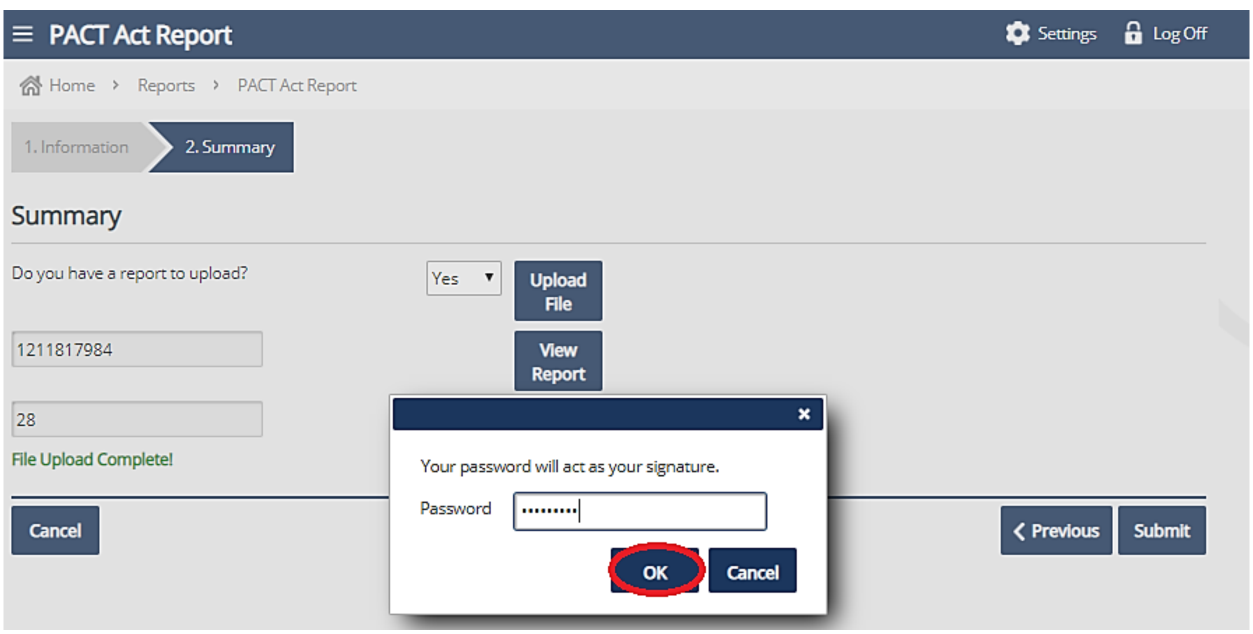
- Dialog box will pop up. Click Choose File button and select the csv file to upload. Then click the **Import** button.



- **File Upload Complete!** will appear if csv file was formatted correctly. Click **Submit** button.



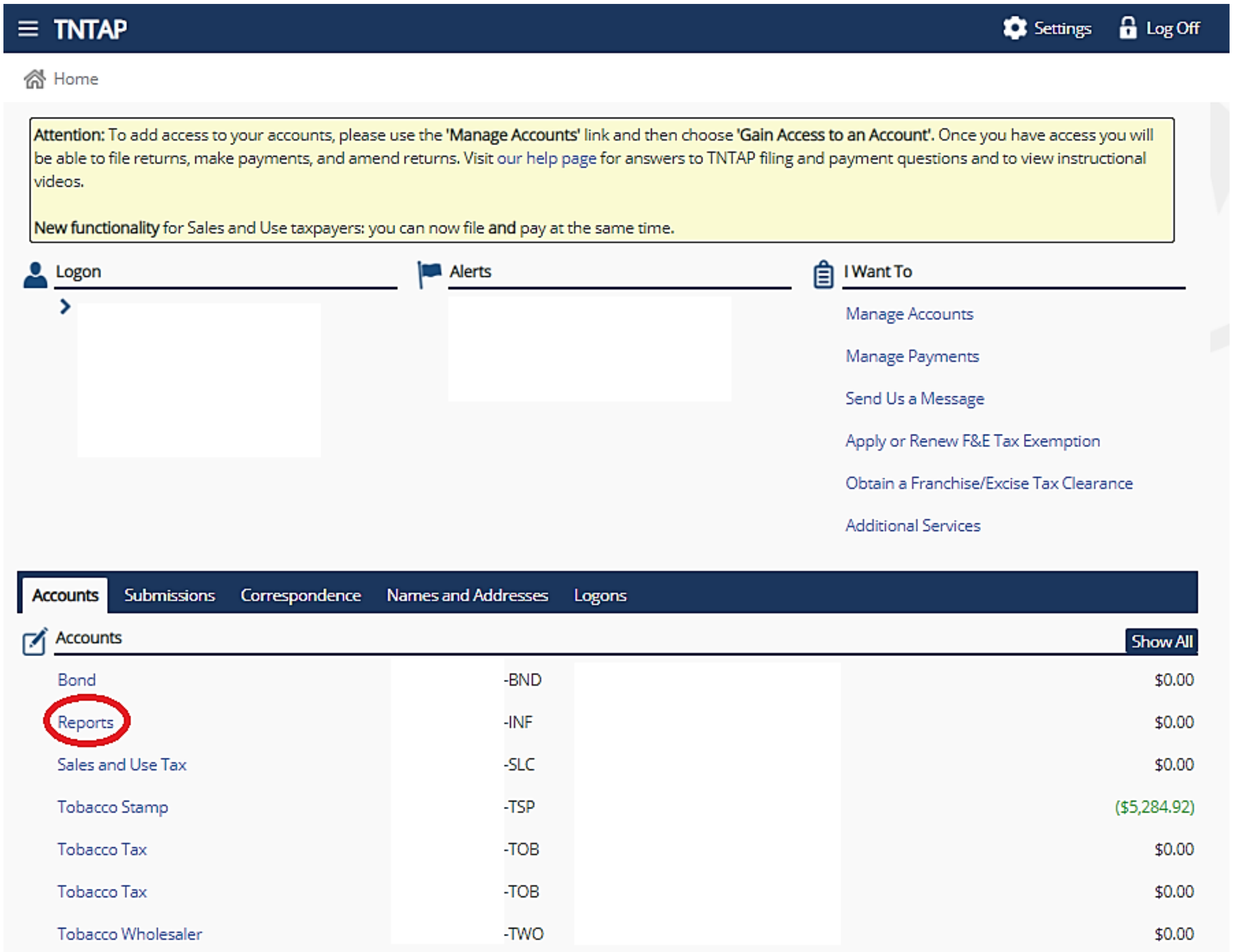
- Enter password and click **OK** button to file PACT Act report.



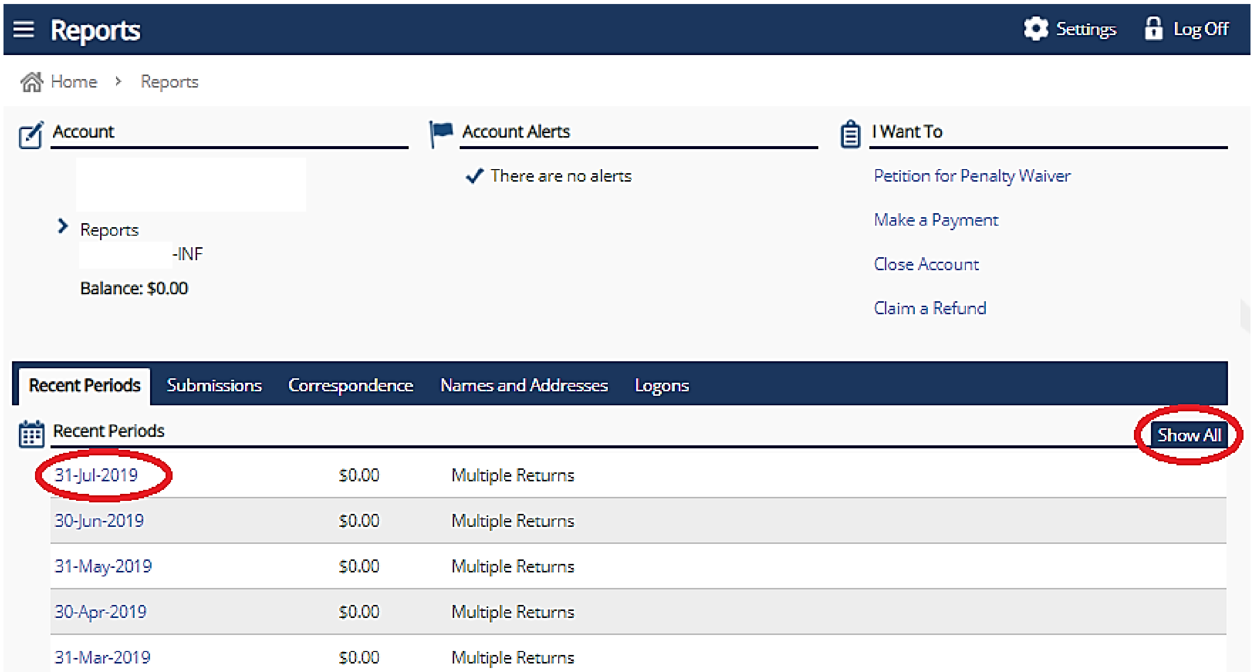
PACT ACT REPORT AMENDMENTS

The report amendments must be filed electronically through our TNTAP portal under your registered Reports account (xxxxxxxxxx-INF).

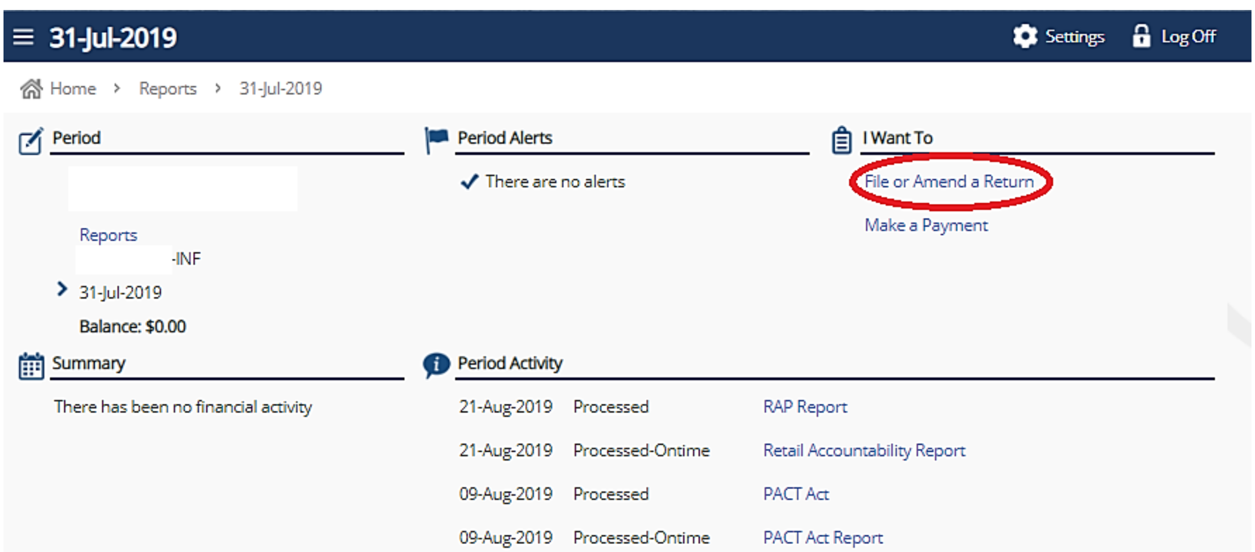
- From your homepage, click the **Reports** hyperlink under the Accounts.



- Click the filing period hyperlink. If period is not listed under **Recent Periods** header, click **Show All** button.

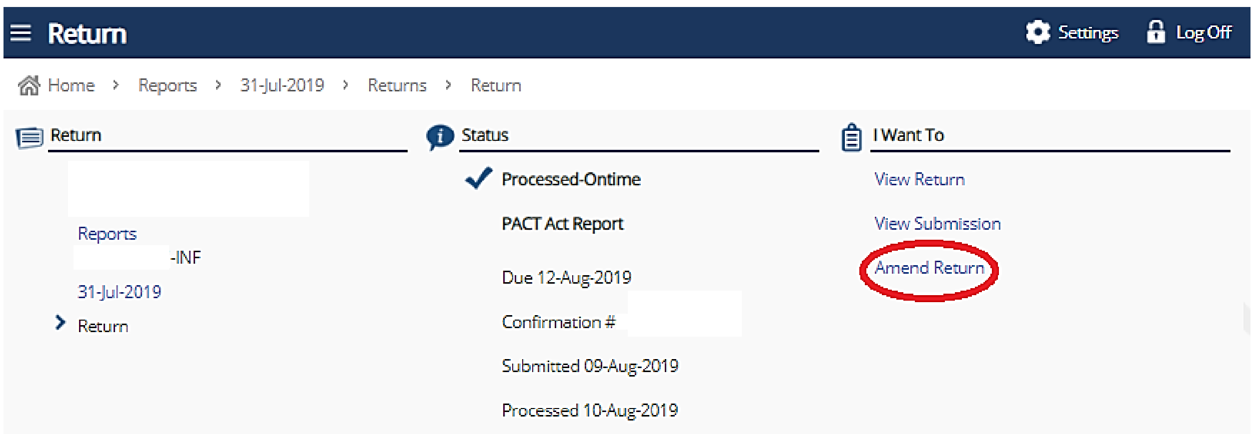


- Click **File or Amend a Return** hyperlink under **I Want To** header.



- Click **View or Amend Return** hyperlink.

- Click **Amend Return** hyperlink under **I Want To** header.



- The Information page of the PACT Act Report should now be displayed and you will follow the same steps as PACT Act Report File Submission.

Glossary

C – Cigarettes
RYO – Roll Your Own
S – Smokeless Tobacco
M – Manufacturer
W – Wholesaler
D – Distributor
R – Retailer
C – Consumer

Questions

If you have questions or need additional assistance, please contact us.
To e-mail questions, please use e-mail: resale.data@tn.gov
Contact us by phone at 615-741-9300 for Middle Tennessee area or toll free at 855-286-7423 outside Middle Tennessee.