



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

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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 (xxxxxxxx-INF).

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

The screenshot shows the TNTAP portal interface. At the top, there is a navigation bar with 'TNTAP' on the left and 'Settings' and 'Log Off' on the right. Below this is a 'Home' link. A yellow attention box contains text about account access and new functionality for Sales and Use taxpayers. The main content area is divided into three sections: 'Logon', 'Alerts', and 'I Want To'. The 'I Want To' section lists several options: 'Manage Accounts', 'Manage Payments', 'Send Us a Message', 'Apply or Renew F&E Tax Exemption', 'Obtain a Franchise/Excise Tax Clearance', and 'Additional Services'. Below this is a navigation bar with tabs for 'Accounts', 'Submissions', 'Correspondence', 'Names and Addresses', and 'Logons'. The 'Accounts' tab is active, showing a list of accounts. The 'Reports' account is circled in red. The list includes: Bond (-BND, \$0.00), Reports (-INF, \$0.00), Sales and Use Tax (-SLC, \$0.00), Tobacco Stamp (-TSP, (\$5,284.92)), Tobacco Tax (-TOB, \$0.00), Tobacco Tax (-TOB, \$0.00), and Tobacco Wholesaler (-TWO, \$0.00). A 'Show All' button is located at the top right of the accounts list.

Account Name	Account ID	Balance
Bond	-BND	\$0.00
Reports	-INF	\$0.00
Sales and Use Tax	-SLC	\$0.00
Tobacco Stamp	-TSP	(\$5,284.92)
Tobacco Tax	-TOB	\$0.00
Tobacco Tax	-TOB	\$0.00
Tobacco Wholesaler	-TWO	\$0.00

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

The screenshot shows the 'Reports' dashboard. At the top, there are navigation links for 'Home' and 'Reports', and utility links for 'Settings' and 'Log Off'. Below the navigation, there are three main sections: 'Account', 'Account Alerts', and 'I Want To'. The 'Account Alerts' section shows a warning: 'Return Needs to be Filed for Period 31-Jul-2019'. The 'I Want To' section lists actions like 'Petition for Penalty Waiver', 'Make a Payment', 'Close Account', and 'Claim a Refund'. Below these is a tabbed interface with 'Recent Periods' selected. A table lists recent periods:

Recent Periods	Submissions	Correspondence	Names and Addresses	Logons
31-Jul-2019	\$0.00	Overdue	File Return	
30-Jun-2019	\$0.00	Processed-OnTime		
31-May-2019	\$0.00	Processed-Late		

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

The screenshot shows the '31-Jul-2019' report page. It has a similar layout to the dashboard. The 'Period Alerts' section shows 'There are no alerts'. The 'I Want To' section has 'File or Amend a Return' circled in red. Below, the 'Summary' and 'Period Activity' sections both show 'There has been no activity'.

- Click **File Now** hyperlink.

The screenshot shows the 'Returns' page for '31-Jul-2019'. It features a table with the following data:

File Now	Received Date	Due Date	Return	Status
File Now		12-Aug-2019	PACT Act Report	Generated-Not Filed
File Now		26-Aug-2019	Tobacco Buydown	Generated-Not Filed
File Now		25-Oct-2019	Retail Accountability Report	Generated-Not Filed

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

PACT Act Report Settings Log Off

Home > Reports > PACT Act Report

1. Information 2. Summary

Information

Attachments Add

Type	Name	Description	Size
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GENERAL: To file the PACT Act Report, you will need to upload a comma-separated values file, unless you are filing a \$0 dollar return. Data should be prepared using this file [Link for file layout layout:](#) For general information about the purpose of the PACT Act report, click [here report, click](#)

DUE DATE: Each monthly information report will be due on the 10th of the month following the reporting period.

Cancel < Previous **Next >**

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.

The screenshot shows the 'PACT Act Report' interface. At the top, there is a navigation bar with 'Settings' and 'Log Off' options. Below it, a breadcrumb trail reads 'Home > Reports > PACT Act Report'. The main content area has two tabs: '1. Information' and '2. Summary', with '2. Summary' being the active tab. Under the 'Summary' heading, the question 'Do you have a report to upload?' is followed by a dropdown menu where 'No' is selected. To the right of the dropdown is an 'Upload File' button. Below this, a red instruction reads 'Please select submit to file your report'. There are two input fields: one containing '0' and another labeled 'Number of Rows in File'. At the bottom of the form, there are three buttons: 'Cancel', '< Previous', and 'Submit'. The 'Submit' button is circled in red.

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

This screenshot is similar to the previous one, showing the 'PACT Act Report' Summary page. However, a modal dialog box is overlaid in the center. The dialog box has a title bar with a close button (X) and contains the text 'Your password will act as your signature.' Below this text is a 'Password' input field with masked characters. At the bottom of the dialog box, there are two buttons: 'OK' and 'Cancel'. The 'OK' button is circled in red. In the background, the 'Submit' button from the previous screenshot is still visible but partially obscured.

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.

PACT Act Report Settings Log Off

Home > Reports > PACT Act Report

1. Information 2. Summary

Summary

Do you have a report to upload? Yes No Yes

0

Number of Rows in File

You must upload a file to continue

Cancel Previous Submit

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

PACT Act Report Settings Log Off

Home > Reports > PACT Act Report

1. Information 2. Summary

Summary

Do you have a report to upload? Yes Upload File

0

Number of Rows in File

You must upload a file to continue

Cancel Previous Submit

Select a file to Import: X

Choose File JUL 2019 PACT Act Report.csv

Import Cancel

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

The screenshot shows the 'PACT Act Report' interface. At the top, there is a navigation bar with 'Settings' and 'Log Off' options. Below it, a breadcrumb trail reads 'Home > Reports > PACT Act Report'. The main content area has two tabs: '1. Information' and '2. Summary', with '2. Summary' being the active tab. Under the 'Summary' heading, there is a form with the question 'Do you have a report to upload?' and a 'Yes' dropdown menu. To the right of the dropdown are two buttons: 'Upload File' and 'View Report'. Below these are two input fields containing the values '1211817984' and '28'. A green message 'File Upload Complete!' is displayed in a red circle. At the bottom of the form, there are three buttons: 'Cancel', '< Previous', and 'Submit' (circled in red).

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

This screenshot is similar to the previous one, showing the 'PACT Act Report' interface. The 'File Upload Complete!' message is visible. A modal dialog box is overlaid on the page, containing the text 'Your password will act as your signature.' and a 'Password' input field with masked characters. Below the input field are two buttons: 'OK' (circled in red) and 'Cancel'. The background interface shows the 'Submit' button at the bottom right.

PACT ACT REPORT AMENDMENTS

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

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

The screenshot shows the TNTAP portal interface. At the top, there is a navigation bar with 'TNTAP' on the left and 'Settings' and 'Log Off' on the right. Below this is a 'Home' link. A yellow attention box contains text about account access and new functionality. The main content area has three sections: 'Logon', 'Alerts', and 'I Want To'. The 'I Want To' section lists several options, including 'Manage Accounts', 'Manage Payments', 'Send Us a Message', 'Apply or Renew F&E Tax Exemption', 'Obtain a Franchise/Excise Tax Clearance', and 'Additional Services'. Below this is a horizontal menu with 'Accounts', 'Submissions', 'Correspondence', 'Names and Addresses', and 'Logons'. The 'Accounts' section is expanded, showing a table of accounts. The 'Reports' account is circled in red.

Accounts	Submissions	Correspondence	Names and Addresses	Logons	Show All
Bond				-BND	\$0.00
Reports				-INF	\$0.00
Sales and Use Tax				-SLC	\$0.00
Tobacco Stamp				-TSP	(\$5,284.92)
Tobacco Tax				-TOB	\$0.00
Tobacco Tax				-TOB	\$0.00
Tobacco Wholesaler				-TWO	\$0.00

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

The screenshot shows the 'Reports' dashboard. At the top, there are sections for 'Account', 'Account Alerts', and 'I Want To'. Below these is a navigation bar with 'Recent Periods', 'Submissions', 'Correspondence', 'Names and Addresses', and 'Logons'. The 'Recent Periods' section contains a table with the following data:

Period	Amount	Description
31-Jul-2019	\$0.00	Multiple Returns
30-Jun-2019	\$0.00	Multiple Returns
31-May-2019	\$0.00	Multiple Returns
30-Apr-2019	\$0.00	Multiple Returns
31-Mar-2019	\$0.00	Multiple Returns

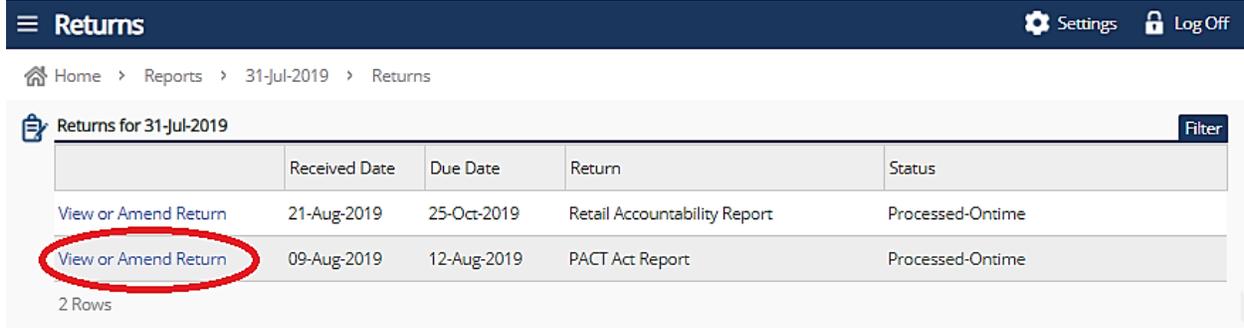
A 'Show All' button is circled in red in the top right corner of the 'Recent Periods' section.

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

The screenshot shows the '31-Jul-2019' report page. It features sections for 'Period', 'Period Alerts', 'I Want To', 'Summary', and 'Period Activity'. The 'I Want To' section contains a 'File or Amend a Return' button circled in red. The 'Period Activity' section contains the following data:

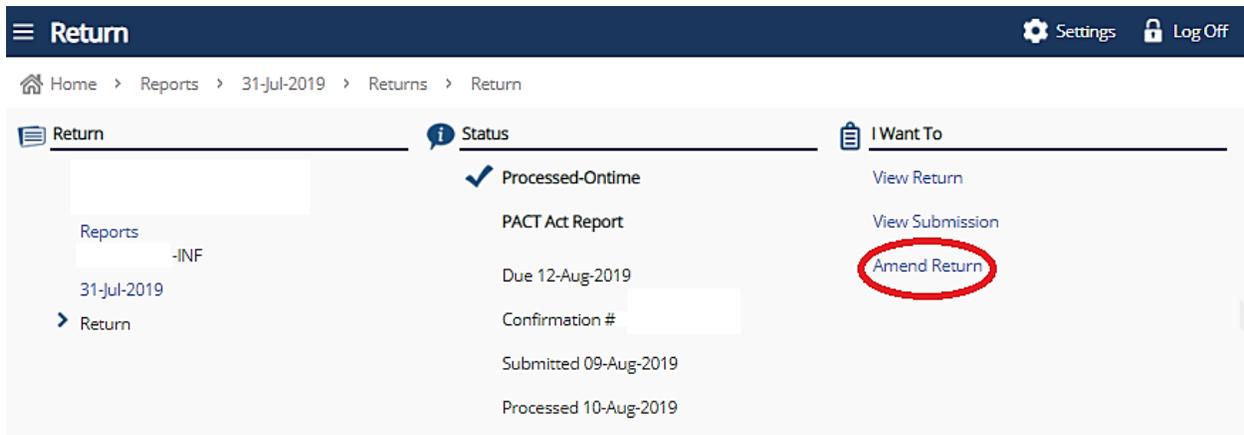
Date	Status	Report Type
21-Aug-2019	Processed	RAP Report
21-Aug-2019	Processed-On-time	Retail Accountability Report
09-Aug-2019	Processed	PACT Act
09-Aug-2019	Processed-On-time	PACT Act Report

- Click [View or Amend Return](#) hyperlink.



	Received Date	Due Date	Return	Status
View or Amend Return	21-Aug-2019	25-Oct-2019	Retail Accountability Report	Processed-OnTime
View or Amend Return	09-Aug-2019	12-Aug-2019	PACT Act Report	Processed-OnTime

- 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.

