



# STATE OF NEVADA PACT ACT TOBACCO PRODUCT SALES

Report of Shipment Activity for the Month  
Ending: \_\_\_\_\_, 20\_\_\_\_  
Due the 10<sup>th</sup> Day of the Following  
Calendar Month.

## PART 1: BUSINESS INFORMATION

Business Name:		FEIN:	NV Tob. Lic. No.:
Address:		Contact Name:	
Telephone Number:	Business Email Address:		
NV Resident Agent:	NV RA Email Address:		

## PART 2: REPORTING METHOD

**Please Check the Appropriate Box:**

No Sales in Interstate Commerce

Copies of Invoices Attached ( \_\_\_\_ Pages)

Memorandum of Shipments (Part 5) Attached ( \_\_\_\_ Pages) - **Note:** *Shipment records in Excel format may be submitted instead.*

## PART 3: SIGNATURE OF AUTHORIZED REPRESENTATIVE FOR PACT ACT REPORTING

Authorized Representative:	Title:
<p><i>Under penalty of perjury, I state that I have examined this report and all attachments hereto, and, to the best of my knowledge, the information provided is true, correct, and complete. I also state that such information is taken from the records of the business for which this report is filed.</i></p>	<p>Signature: _____ Date: _____</p> <p><b>Note: PACT Act report requirements apply every month, even if zero shipments were made into this State.</b></p>

## PART 4: SIGNATURE OF AUTHORIZED REPRESENTATIVE FOR NRS 370.327 REQUIREMENTS

Authorized Representative:	Title:
<p><i>I am a representative for an entity that is responsible for filing a PACT Act report, as required under 15 U.S.C. §§ 375 et seq., and I am also responsible for filing the report required under NRS 370.327. I understand that, in lieu of submitting a NRS 370.327 report, I can authorize the State to utilize the information submitted on the PACT Act report to fulfill the requirements of NRS 370.327. By signing, I authorize the State of Nevada to utilize the data contained within this PACT Act report to satisfy all reporting required by NRS 370.327.</i></p>	<p>Signature: _____ Date: _____</p> <p><b>Note: The requirements of Part 4 apply to any entity that sold, transferred, shipped, or otherwise delivered cigarettes, RYO tobacco, or smokeless tobacco into this State within the previous 24 calendar months.</b></p>

## PART 5: Memorandum of Shipments in Interstate Commerce

### APPENDIX A – RECORD OF SALES OF CIGARETTES INTO THE STATE OF NEVADA

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

**APPENDIX B – RECORD OF SALES OF OTHER TOBACCO PRODUCTS INTO THE STATE OF NEVADA**

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	



## STATE OF NEVADA INSTRUCTIONS: PACT ACT REPORT OF TOBACCO 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 following shipment, listing the quantities, brands, and recipients of all applicable shipments. Reports of shipments to Nevada should be made to both the Nevada Department of Taxation and the Nevada Attorney General's Office. The PACT Act authorizes criminal and civil penalties for violation of the Act. See U.S.C. §§ 377-378.

### **INSTRUCTIONS FOR COMPLETING THE NEVADA PACT ACT REPORT:**

**PART 1:** 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. Please provide the name and email address of the business' required Nevada Resident Agent.

**PART 2:** 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 5 is a fillable template for a summary memorandum that contains all information required under 15 U.S.C. § 376(a)(2). Shipment reports may also be submitted in Excel format.

**PART 3:** An authorized representative must sign and date the report for PACT Act compliance.

**PART 4:** Additionally, an authorized representative must sign and date the report to meet Nevada Revised Statutes 370.327 reporting requirements. This applies to any entity that sold, transferred, shipped, or otherwise delivered cigarettes, RYO tobacco, or smokeless tobacco into this State within the previous 24 calendar months.

**PART 5:** If electing to comply with 15 U.S.C. § 376(a)(2) by memorandum, a reporting entity may complete and submit Part 5. 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.

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

PACT reports are due the 10<sup>th</sup> day of each month whether shipments were made into Nevada or not. Reports should be submitted to both the Nevada Department of Taxation and the Nevada Attorney General's Office electronically. Please do not mail hard copies.

#### **Nevada Department of Taxation**

Attn: MSA Enforcement Unit

[Taxation-AdminMSA@tax.state.nv.us](mailto:Taxation-AdminMSA@tax.state.nv.us)

#### **Nevada Attorney General's Office**

Attn: Tobacco Enforcement Unit

[tobaccoenforcement@ag.nv.gov](mailto:tobaccoenforcement@ag.nv.gov)