

General Information

What does the P.A.C.T. Act refer to?

The Prevent All Cigarette Trafficking Act of 2009 was enacted by Congress and is commonly referred to as the PACT Act. S. 1147 was signed into law on March 31, 2010 as Public Law 111-154.

It is the purpose of this Act to:

- require Internet and other remote sellers of cigarettes and smokeless tobacco to comply with the same laws that apply to law-abiding tobacco retailers;
- create strong disincentives to illegal smuggling of tobacco products;
- provide government enforcement officials with more effective enforcement tools to combat tobacco smuggling;
- make it more difficult for cigarette and smokeless tobacco traffickers to engage in and profit from their illegal activities;
- increase collections of Federal, State, and local excise taxes on cigarettes and smokeless tobacco; and,
- prevent and reduce youth access to inexpensive cigarettes and smokeless tobacco through illegal Internet or contraband sales.

Who must file this report?

You must file this report if you sell, transfer, or ship (for profit) cigarettes into Illinois to a person other than a distributor licensed or located in Illinois.

Do I have to report electronic cigarettes?

Yes. The definition of "cigarettes" was recently amended by the federal "Preventing Online Sales of E-Cigarettes to Children Act" to include "electronic nicotine delivery systems." E-cigarettes should be reported on the PA-2 State Tobacco P.A.C.T. Act Report.

Does the State of Illinois have any reporting requirements for delivery sales of cigarettes?

Yes. See 720 ILCS 678/8. If you file the PA-1 you will comply with the State reporting requirements.

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.

Where do I send the report?

A separate report should be sent to the cigarette tax administrator of each state into which shipments are made.

Email to: REV.ATP-MFR@Illinois.gov

or

Mail to: **ALCOHOL, TOBACCO AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19467
SPRINGFIELD IL 62794-9467**

Step-by-Step Instructions

Step 1: Identify your business

License number – enter the license number issued to you by the Department. If you do not have a license number, enter your federal employer identification number (FEIN).

Step 2: Identify your sales

UPC – enter the UPC carton code.

FEIN or License # – enter the federal employer identification number (or federal identification number FTIN). If the buyer does not have either of these numbers, enter the buyer's state cigarette license number. If you are making a delivery sale to a consumer, leave this line blank.

Deliverer name, address, and phone – complete only for delivery sales and provide the information of the person who delivered the cigarettes for you.