



OFFICE OF THE ATTORNEY GENERAL  
STATE OF ILLINOIS

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ATTORNEY GENERAL

## **ATTN: ALL ILLINOIS LICENSED DISTRIBUTORS P.A.C.T. ACT ALERT**

### **1 WHAT IS THE PACT ACT?**

- The Prevent All Cigarette Trafficking Act (PACT Act) is a federal law that became effective June 29, 2010, that requires certain persons to file additional monthly reports for all non face-to-face sales of tobacco product. These reports are required pursuant to the Jenkins Act (15 U.S.C. §§ 375-378).

### **2 WHAT IS REQUIRED UNDER THE PACT ACT?**

- All persons, including manufacturers, who sell, transfer, ship, advertise, or offer for sale cigarettes, RYO, or smokeless tobacco in interstate commerce must meet two additional requirements:
  - 1) File a registration statement with the U.S. Attorney General and with the tax administrator of the State into which shipment is made that provides:
    - The person's name, and trade name, if any;
    - The address of the person's principal place of business and any other place of business;
    - The telephone numbers for each place of business;
    - a principal electronic e-mail address;
    - any website addresses; and
    - the name, address, and telephone number of an authorized Illinois Process Agent.
  - 2) File monthly PACT Act reports with the tax administrator of the State into which shipment is made that provide:
    - the name and address of the person to whom the shipment was made;
    - the brand, UPC, quantity, weight, price, and invoices for each sale of cigarettes, RYO, or smokeless tobacco;
    - the name, address, and telephone number of the person delivering the shipment to recipient.

### **3 WHO MUST REGISTER AND REPORT UNDER THE PACT ACT?**

- Any person that advertises, offers for sale, sells, transfers, or ships (for profit) cigarettes, RYO or smokeless tobacco in interstate commerce.
- Registrants required to register with the State of Illinois must file IL Form Reg-1 with the Illinois Department of Revenue. Form Reg-1 may be obtained at [www.revenue.state.il.us](http://www.revenue.state.il.us). Under Quick Links, click on Forms and select Registration, then Reg-1. If you are required to register more than one location, select Schedule Reg-1-L to register the additional locations.

### **4 WHEN IS MY PACT ACT REPORT DUE?**

- The report is due no later than the 10<sup>th</sup> day of each calendar month for the previous calendar month's sales.



## **5 ATTORNEY GENERAL REQUEST FOR PACT ACT REPORTS**

- Pursuant to the Jenkins Act, 15 U.S.C. 376(c)(3), and the Tobacco Product Manufacturers' Escrow Enforcement Act of 2003 (Act), 30 ILCS 167/25, the Attorney General may require a distributor to submit additional information that will enable the Attorney General to determine whether distributors are in full compliance with the Act. Distributors' PACT Act reports will enable the Attorney General to determine whether distributors and manufacturers are in compliance with these requirements.
- Effective with 2011 quarterly filings, in addition to the Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands, all distributors are required to submit to the Attorney General, Tobacco Enforcement Bureau, the Distributor Quarterly Report of PACT Act Transactions together with copies of their PACT Act reports as filed with IDOR. For 2010 sales, all distributors are required to submit to the Attorney General, Tobacco Enforcement Bureau, the Distributor 2010 Report of PACT Act Sales together with copies of their PACT Act reports filed with IDOR. The forms are included in the quarterly mailings.

## **6 WHAT HAPPENS IF I DO NOT REGISTER AND REPORT UNDER PACT?**

- Violators of the Jenkins Act, as amended by the PACT Act, are subject to criminal and civil penalties.

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