



Special Notice

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www.boe.ca.gov

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SECTION
800-400-7115
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711



PACT Act Requirements for California Licensed Cigarette and Tobacco Products Distributors

The federal Prevent All Cigarette Trafficking (PACT) Act became effective on June 30, 2010. The PACT Act amends the federal Jenkins Act (15 U.S.C. §§ 375-378). These amendments require all persons who sell, transfer, or ship for-profit cigarettes or smokeless tobacco products in interstate commerce, to register and file monthly reports with the tobacco tax administrator of the state into which shipment is made no later than the 10th day of each month.

Interstate commerce is defined as commerce between a state and any place outside the state, commerce between a state and any Indian Country in the state, or commerce between points in the same state but through any place outside the state or through any Indian Country. These provisions apply to California's tribal reservations, as well as to both in-state and out-of-state distributors shipping cigarettes and smokeless tobacco into California.

You are required to file PACT Act reports with the California State Board of Equalization (BOE) if you are a California licensed Cigarette and Tobacco Products Distributor physically located outside of California and you ship taxed or untaxed cigarettes or smokeless tobacco products into California or you are physically located and licensed in California and make distributions to any Indian Country in California.

A California licensed Cigarette and Tobacco Products Distributor physically located in California, receiving cigarettes or smokeless tobacco products in California, and making distributions to in-state retailers, wholesalers, or other distributors does not have a PACT Act reporting requirement. Your California Cigarette Distributor's Tax Report and Tobacco Products Tax Return is all that is required for reporting these activities. However, if you ship untaxed cigarettes or smokeless tobacco products outside of California, you need to contact the state receiving the cigarettes or smokeless tobacco products for their PACT Act reporting requirements.

If you are required to register under the PACT Act in California, download the federal PACT Act form, ATF Form 5070.1, *Prevent All Cigarettes Trafficking (PACT) Act Registration Form*, at: www.atf.gov/file/61471/download. Mail the completed form to the California State Board of Equalization, Special Taxes and Fees Division, MIC:88, P.O. Box 942879, Sacramento, CA 94279-0088. Please note that in accordance with the PACT Act, you are required to provide the name, address, and telephone number of your agent in California who is authorized to accept service on your behalf.

If you have a California PACT Act reporting requirement, you must file a monthly report, using the uniform PACT Act form to report detailed information on each shipment of cigarettes and smokeless tobacco products into California or Indian Country during the previous calendar month. The report is due before the tenth day of each calendar month following the end of the reporting period. Separate monthly reports are required for cigarettes and smokeless tobacco products. To report cigarettes, complete *PA-1 State Cigarette P.A.C.T Act Report*. To report smokeless tobacco products, complete *PA-2 State Tobacco P.A.C.T Act Report*. Copies of the required report forms are available at Federation of Tax Administrators' website at: www.taxadmin.org/fta/tobacco/default.html.

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Please submit the required reports electronically to *PACT.Act@boe.ca.gov*. If you are unable to submit the reports electronically, please mail them to California State Board of Equalization, Special Taxes and Fees Division, MIC:88, P.O. Box 942879, Sacramento, California 94279-0088.

For information regarding the PACT Act and for direct website links to download the registration and reporting forms, go to: *www.boe.ca.gov/sptaxprog/pact.htm*. For other information about the cigarette and tobacco programs, please visit the BOE website at *www.boe.ca.gov*. You may also call the Taxpayer Information Section at 800-400-7115 (TTY:711); from the main menu, select the Special Taxes and Fees option. Customer service representatives are available to assist you weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.