



PACT Act Report / Delivery Service Information Reports

PACT Act Report Filing Instructions

**PACT Act Requirements Update
Filing Requirements Effective May 10, 2021**

05/03/2021

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INTRODUCTION

The PACT Act Report Filing Instructions are intended to provide guidance 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, including electronic nicotine delivery systems (ENDS), roll-your-own (RYO) tobacco, and/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 Report and Retail Accountability Program report.

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, RYO tobacco and smokeless tobacco in ounces, and ENDS in ounces with quantity count. If ENDS contains liquid solution, you must report solution in milliliters in addition to the whole device 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 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.
- **Delivery Service Name, Address, and Telephone Number:** columns N to T – enter the name, complete address, 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, S for smokeless tobacco, and E for electronic nicotine delivery system.
- **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 or reporting ENDS, enter -1 for “Other”.
- **Other Brand Name:** column W – enter the unlisted brand family of the cigarettes, RYO, or smokeless tobacco shipped or the federal description for ENDS. 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.
- **Electronic Nicotine Delivery Systems:** column AA – enter total volume of ENDS solution in milliliters with two decimal places. If ENDS does not contain solution, then field is left blank.
Column AB – enter total weight of ENDS in ounces with two decimal places.
Column AC – enter the number of ENDS in quantity.
- **Extended Sale Price:** column AD – enter the invoice sale price for the tobacco product sold.
- **Retail Sale Price:** column AE – enter the retail sale price for ENDS if sale made to final consumer; not required for cigarettes, RYO, or smokeless tobacco.
- **Manufacturer’s Wholesale List Price:** column AF – enter the manufacturer’s wholesale list price for ENDS if sale made to final consumer; not required for cigarettes, RYO, or smokeless tobacco.
- **TN Tax Paid:** column AG – enter Y for yes if Tennessee tobacco tax has been paid (either by stamp or pre-paid tax on RYO/Smokeless). Enter N for no if Tennessee tobacco tax has not be paid (unstamped or untaxed) or reporting ENDS. Unless the shipment is

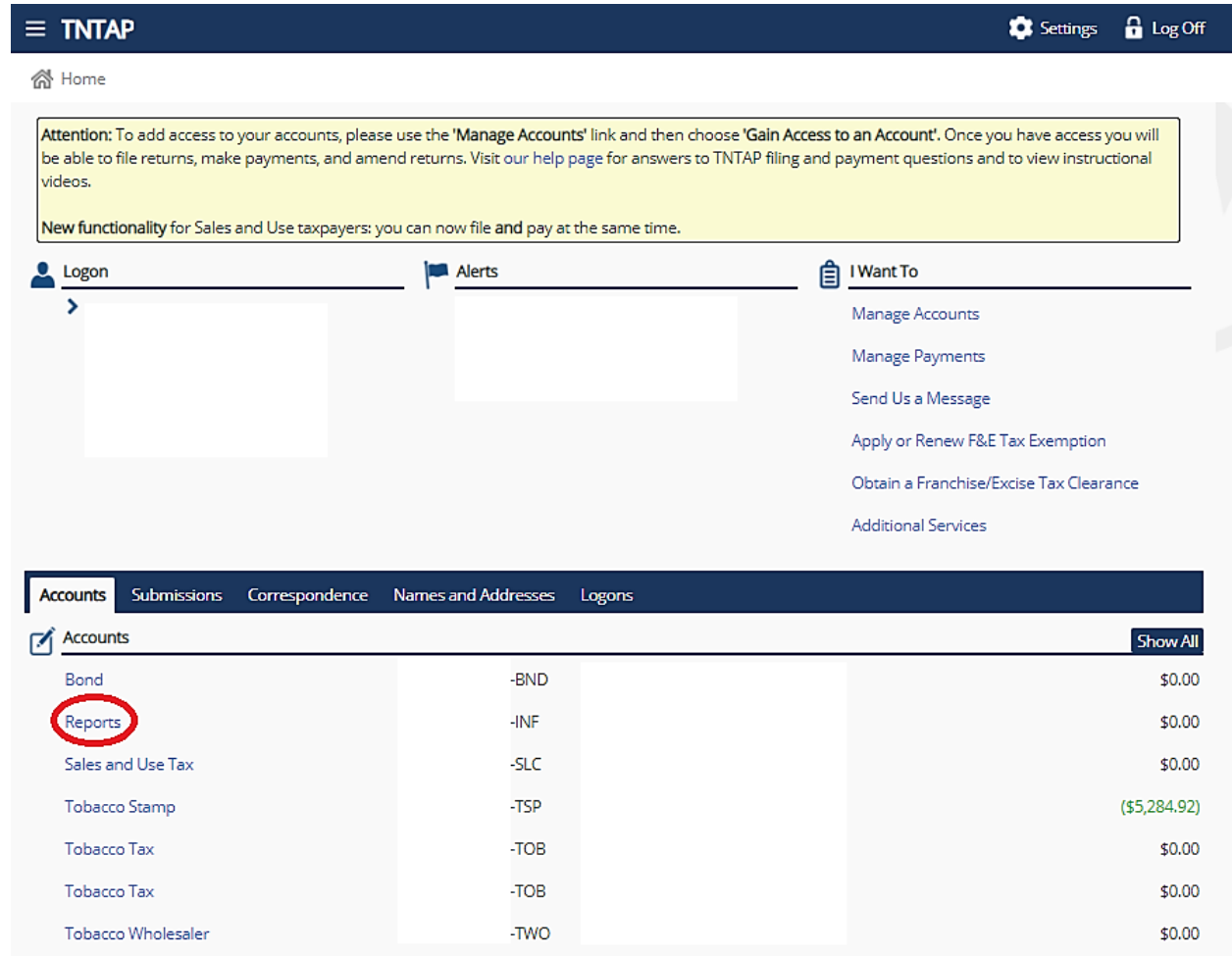
directed to a Tennessee licensed wholesaler, the tax must be prepaid before shipment for cigarettes, RYO and smokeless tobacco.

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.

PACT ACT REPORT FILE SUBMISSION

The report will be filed electronically through our TNTAP portal under your registered Reports account (xxxxxxxxx-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:

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', 'Reports', '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 sections is a tabbed interface with 'Recent Periods' selected. The 'Recent Periods' table lists three periods: '31-Jul-2019' (Overdue, File Return), '30-Jun-2019' (Processed-On-time), and '31-May-2019' (Processed-Late). The '31-Jul-2019' entry is circled in red.

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

The screenshot shows the details for the '31-Jul-2019' period. The page has a navigation bar with 'Home', 'Reports', '31-Jul-2019', 'Settings', and 'Log Off'. Below the navigation, there are three main sections: 'Period', 'Period Alerts', and 'I Want To'. The 'Period Alerts' section shows a checkmark and the text 'There are no alerts'. The 'I Want To' section lists actions like 'File or Amend a Return' and 'Make a Payment'. The 'File or Amend a Return' link is circled in red. Below these sections is a 'Summary' section with the text 'There has been no financial activity' and a 'Period Activity' section with the text 'There has been no activity'.

- Click **File Now** hyperlink.

The screenshot shows the 'Returns' page for the period '31-Jul-2019'. The page has a navigation bar with 'Home', 'Reports', '31-Jul-2019', 'Returns', 'Settings', and 'Log Off'. Below the navigation, there is a section titled 'Returns for 31-Jul-2019' with a 'Filter' button. Below this section is a table with the following columns: 'Received Date', 'Due Date', 'Return', and 'Status'. The table contains three rows of data:

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 'File Now' links in the first column are circled in red.

- 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
------	------	-------------	------

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](#)

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 with 'No' selected. To the right of the dropdown is an 'Upload File' button. Below the dropdown, a red message says '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 'Cancel', '< Previous', and 'Submit' buttons. 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 'OK' and 'Cancel' buttons. The 'OK' button is circled in red. In the background, the 'Submit' button from the previous screenshot is still visible and highlighted.

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 question 'Do you have a report to upload?' with a 'Yes' dropdown menu. To the right of this are 'Upload File' and 'View Report' buttons. Below the question are two input fields: the first contains '1211817984' and the second contains '28'. A green message 'File Upload Complete!' is displayed in a red oval. At the bottom, there are 'Cancel', '< Previous', and 'Submit' buttons, with 'Submit' also circled in red.

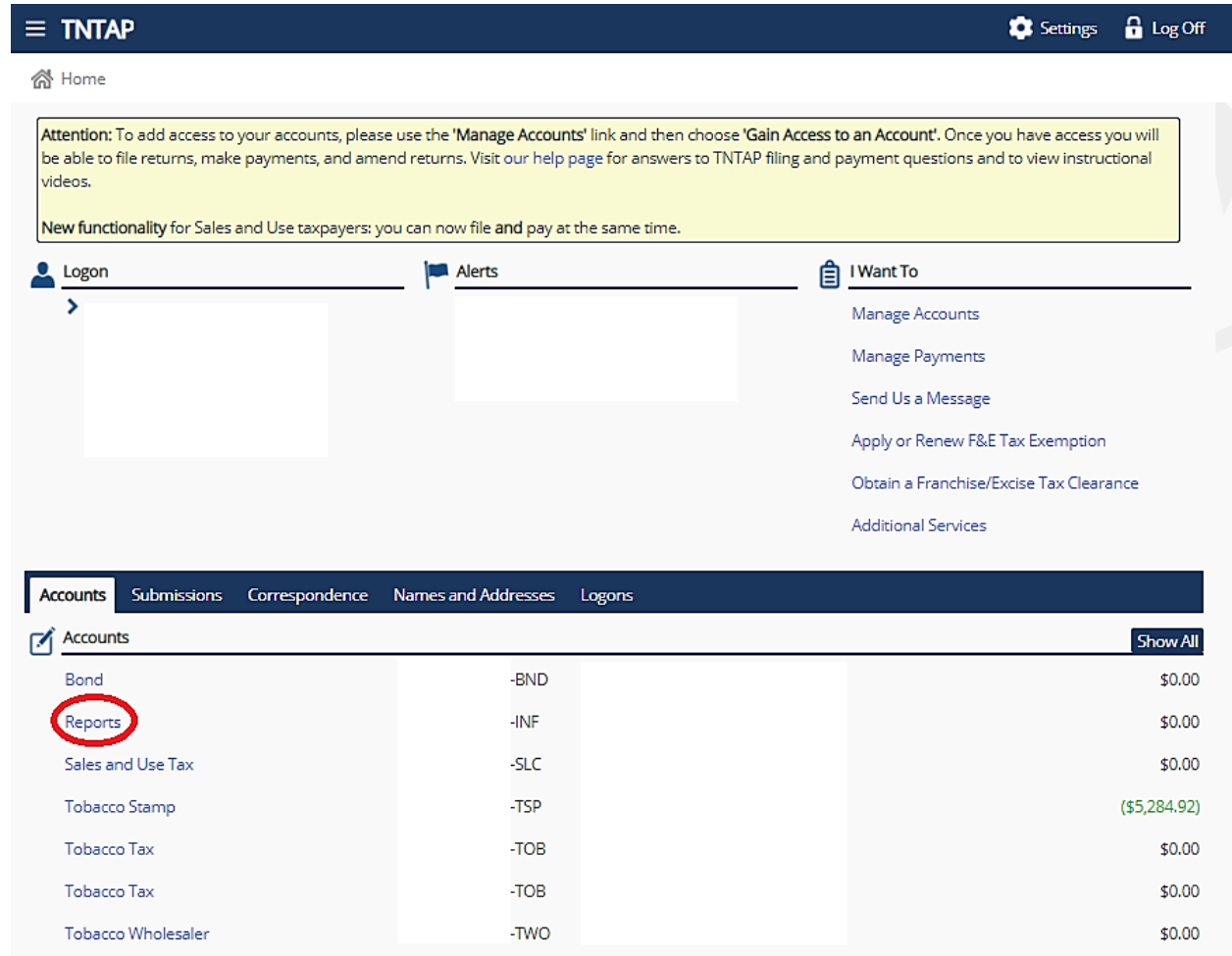
- Enter password and click **OK** button to file PACT Act report.

This screenshot is similar to the previous one, showing the 'PACT Act Report' interface. The 'File Upload Complete!' message is present. A modal dialog box is open in the foreground, titled 'Your password will act as your signature.' It contains a 'Password' field with masked characters and 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 (xxxxxxxx-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 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, 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 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:

Account Name	Account ID	Balance
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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.

Reports Settings Log Off

Home > Reports

Account Account Alerts I Want To

✓ There are no alerts

Petition for Penalty Waiver
Make a Payment
Close Account
Claim a Refund

Reports -INF
Balance: \$0.00

Recent Periods Submissions Correspondence Names and Addresses Logons

Recent Periods **Show All**

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

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

31-Jul-2019 Settings Log Off

Home > Reports > 31-Jul-2019

Period Period Alerts I Want To

✓ There are no alerts

File or Amend a Return
Make a Payment

Reports -INF
31-Jul-2019
Balance: \$0.00

Summary Period Activity

There has been no financial activity

21-Aug-2019	Processed	RAP Report
21-Aug-2019	Processed-OnTime	Retail Accountability Report
09-Aug-2019	Processed	PACT Act
09-Aug-2019	Processed-OnTime	PACT Act Report

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

Home > Reports > 31-Jul-2019 > Returns

Returns for 31-Jul-2019 Filter

	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

2 Rows

- Click [Amend Return](#) hyperlink under **I Want To** header.

Home > Reports > 31-Jul-2019 > Returns > Return

Return Status I Want To

Reports -INF
31-Jul-2019
Return

✓ **Processed-OnTime**
PACT Act Report
Due 12-Aug-2019
Confirmation #
Submitted 09-Aug-2019
Processed 10-Aug-2019

[View Return](#)
[View Submission](#)
[Amend Return](#)

- 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
E – Electronic Nicotine Delivery Systems (ENDS)
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.