

South Dakota Cigarette P.A.C.T. Act Report

Step 1: Identify your business

Name: _____ Reporting period: ____/____/____ (Month/Year)
Address: _____ License no.: _____
Number and street

City State/Province ZIP Federal Employer Identification Number: _____ - _____
Country/Territory: _____ Phone: (____) _____ - _____ (FEIN) Ext: _____
Contact name: _____ Email address: _____

Step 2: Identify your sales into South Dakota

Date: ____/____/____ Invoice: _____ Cigarettes (sticks): _____

Brand: _____ UPC: _____

Buyer: _____ Address: _____ License #: _____

FEIN: _____

Date: ____/____/____ Invoice: _____ Cigarettes(sticks): _____

Brand: _____ UPC: _____

Buyer: _____ Address: _____ License #: _____

FEIN: _____

Date: ____/____/____ Invoice: _____ Cigarettes (sticks): _____

Brand: _____ UPC: _____

Buyer: _____ Address: _____ License #: _____

FEIN: _____

Date: ____/____/____ Invoice: _____ Cigarettes (sticks): _____

Brand: _____ UPC: _____

Buyer: _____ Address: _____ License #: _____

FEIN: _____

Date: ____/____/____ Invoice: _____ Cigarettes (sticks): _____

Brand: _____ UPC: _____

Buyer: _____ Address: _____ License #: _____

FEIN: _____

Step 3: Sign below

Under penalties of perjury, I state that I have examined this report, and, to the best of my knowledge, it is true, correct, and complete. I also state that such information is taken from the books and records of the business for which this report is filed.

Owner or officer's signature and title (state if individual owner, member of firm, or corporate officer title) Title: _____ (____) _____ - _____ _____/____/____
Telephone number (include area code) Date

Preparer's signature and title (state if individual owner, member of firm, or corporate officer title) Title: _____ (____) _____ - _____ _____/____/____
Telephone number (include area code) Date

General Information

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

The Prevent All Cigarette Trafficking Act of 2009 is commonly referred to as the PACT Act. Senate Bill 1147 was signed and became public law.

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 advertise, offer for sale, sell, transfer, or ship (for profit) cigarettes in interstate commerce. These cigarettes must be shipped into another state, locality, or Indian nation that taxes the sale or use of cigarettes.

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?

Mail to: Jessica Durkin
SD Dept. of Revenue and Regulation
1302 E. Hwy 14, Ste. 1
Pierre, SD 57501

Or

E-mail to: DRR.Tobacco@state.sd.us

Step-by-Step Instructions

Step 1: Identify your business

License number – write the license number or other identification number issued to you by the State of South Dakota.

Step 2: Identify your sales

UPC – write the UPC carton code.

FEIN or License # – write the Federal Employers Identification number (or Federal Identification Number FTIN). If the buyer does not have either of these numbers, write the buyer's state cigarette license number.