



Form
5467

MISSOURI DEPARTMENT OF
REVENUE

State Cigarette PACT Act PA-1 Report for Missouri

Business

Business Name (Please Print)				Reporting Period (MM/YYYY) ____/____		Missouri Tax Identification Number _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _			
Location Address		City	State or Province	Zip or Postal Code	Country or Territory	Federal Employer Identification Number (FEIN) _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _			
Mailing Address		City	State or Province	Zip or Postal Code	Country or Territory	E-mail Address			

Customer Name*	Type of Customer	Address*	Federal Description	Brand Family*	Invoice Date	Quantity	Invoice Number	Total Cigarettes* sticks sold	Sales Price (\$)**
Total									

Delivery Service

Delivery Service Name*	Address*	Phone Number*
		(____)____-____
		(____)____-____

*Required by Prevent All Cigarette Trafficking Act
** Delivery sellers only

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.		
Signature of Responsible Party	Printed Name of Responsible Party	Phone Number (____)____-____
Title	E-mail Address	Date (MM/DD/YYYY) ____/____/____

Form 5467 (Revised 03-2021)

Mail to: Taxation Division
P.O. Box 811
Jefferson City, MO 65105-0811

and Missouri Attorney General
P.O. Box 899
Jefferson City, MO 65102-0899
tobacco.pactact@ago.mo.gov

Phone: (573) 751-7163
Fax: (573) 522-1720
TTY: (800) 735-2966
E-mail: excise@dor.mo.gov

Visit <http://dor.mo.gov/business/tobacco/>
for additional information.

General Information

What is the PACT Act?

On June 29, 2010, the Prevent All Cigarette Trafficking Act (PACT Act) went into effect. This federal law amends the Jenkins Act, 15 U.S.C. Chapter 10A, which governs the collection of taxes on, and trafficking in, cigarettes and smokeless tobacco. The PACT Act revised definitions in the Jenkins Act, provided new requirements for registration, reporting, record keeping, and increased penalties for criminal violations. The PACT Act also generally prohibits mailing cigarettes and smokeless tobacco through the U.S. Postal Service.

On December 27, 2020, the PACT Act was amended to include electronic nicotine delivery systems or "ENDS". This change is effective March 27, 2021.

What tobacco products are covered under the PACT Act?

Cigarettes and smokeless tobacco are covered.

According to 18 U.S.C. 2341 and 25 U.S.C. 5702, cigarettes include:

- Any roll of tobacco wrapped in paper or in any substance not containing tobacco.
- Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling is likely to be offered to, or purchased by, consumers as a cigarette as described in the bullet above.
- Roll-your-own tobacco, and
- an Electronic Nicotine Delivery System ENDS

Smokeless tobacco includes:

- Any finely cut, ground, powdered, or leaf tobacco, or other product containing tobacco, that is intended to be placed in the oral or nasal cavity or otherwise consumed without being combusted (primarily various forms of chewing tobacco, snuff, snus, etc.)

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.

Definitions

Common Carrier

Any person (other than a local messenger service or the U.S. Postal Service) that holds itself out to the general public as a provider for hire of the transportation by water, land, or air of merchandise (regardless of whether the person actually operates the vessel, vehicle, or aircraft by which the transportation is provided) between a port or place and a port or place in the United States.

Consumer

A consumer is any person who purchases cigarettes or smokeless tobacco. This does not include any person lawfully operating as a manufacturer, distributor, wholesaler, or retailer of cigarettes or smokeless tobacco.

Delivery Seller

A person who makes delivery sales.

Delivery Sale

Any sale of cigarettes or smokeless tobacco to a consumer if-

- the consumer orders by telephone or other method of voice transmission, the mail, or the Internet or other online service, or the seller is otherwise not in the physical presence of the buyer when the request for purchase or order is made; or
- the cigarettes or smokeless tobacco products are delivered to the buyer by common carrier, private delivery service, or other method of remote delivery; or
- the seller is not in the physical presence of the buyer when the buyer obtains possession of the cigarettes or smokeless tobacco.

Interstate Commerce

The term "interstate commerce" includes commerce between any place in a State and any place outside of that State, commerce between a State and 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. The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, and the possessions of the United States.

Person

The term "person" means an individual, corporation, company, association, firm, partnership, society, State government, local government, Indian tribal government, governmental organization of such a government, or joint stock company.

Instructions

Business

Provide your business name, location and mailing address, reporting period, FEIN, e-mail address, and your State Identification Number for the state you are shipping into. If you do not hold a license, permit, registration, or other identification number in the state you are shipping into, write "None" in that field.

Sales

Provide your customer's name, type of customer (see table of codes), address, federal description (see table of codes), brand family, invoice date, invoice number, quantity of retail packages, total sticks of cigarettes sold, and sales price. Do not report cigarettes in cases, cartons, or packs.

Delivery Service

Please see definition of delivery seller and delivery sales above. Provide your delivery service name, address, and phone number.

Signature

Sign and date the form and provide the name, title, and phone number of the responsible party.

Table of Codes

Type of Customer

Native American	Manufacturer
Delivery Seller	Retailer
InterBranch Transfer	SubJobber
Wholesaler	Employee
Military	Distribution Center
Government	Customer
Distributor	Consumer
Other	

Federal Description

PACT Form Federal Description Meaning

Cigarette	PA-1	Any roll of tobacco wrapped in paper or in any substance not containing tobacco. Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling is likely to be offered to, or purchased by, consumers as a cigarette as described in the bullet above.
Snuff	PA-2	Any finely cut, ground, or powdered tobacco that is not intended to be smoked.
Chewing Tobacco	PA-2	Any leaf tobacco that is not intended to be smoked.
Roll Your Own	PA-2	Any tobacco which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes or cigars, or for use as wrappers thereof.
ENDS	PA-2	An Electronic Nicotine Delivery System “ENDS”, is any electronic device that, through an aerosolized solution, delivers nicotine, flavor, or any other substance to the user inhaling from the device; <ul style="list-style-type: none"> (i) an e-cigarette; (ii) an e-hookah; (iii) an e-cigar (iv) a vape pen; (v) an advanced refillable personal vaporizer; (vi) an electronic pipe; and (vii) any component, liquid, part, or accessory of a device described in above.