

**CALIFORNIA ELECTRONIC NICOTINE DELIVERY SYSTEMS (ENDS)  
PACT ACT REPORT**

**PART 1 - IDENTIFY YOUR BUSINESS**

BUSINESS NAME <i>(please print)</i>		PERIOD BEGIN DATE	PERIOD END DATE	CDTFA ACCOUNT NUMBER	
LOCATION ADDRESS <i>(number and street)</i>	CITY	STATE/PROVINCE	ZIP CODE/POSTAL CODE	COUNTY/TERRITORY	FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)
MAILING ADDRESS	CITY	STATE/PROVINCE	ZIP CODE/POSTAL CODE	COUNTY/TERRITORY	EMAIL ADDRESS

**PART 2 - IDENTIFY YOUR SALES**

PURCHASER NAME*	ADDRESS*	TYPE	BRAND FAMILY*	INVOICE DATE	INVOICE NUMBER	UPC	QUANTITY*	RETAIL SALES PRICE	MANUFACTURER'S/ WHOLESALE LIST PRICE
								\$	\$
								\$	\$
								\$	\$
								\$	\$
								\$	\$
								\$	\$
								\$	\$
								\$	\$
								\$	\$
<b>TOTAL</b>								\$	\$

**PART 3 - IDENTIFY YOUR DELIVERY SERVICE *(required for delivery sellers only)***

DELIVERY SERVICE NAME*	ADDRESS*	TELEPHONE NUMBER*

\* Required by PACT Act

**PART 4 - SIGN BELOW**

DECLARATION: *I declare under penalties of perjury that I have examined this report and all attachments and, to the best of my knowledge and belief, it is true, correct, and complete.*

SIGNATURE OF RESPONSIBLE PARTY	RESPONSIBLE PARTY'S NAME <i>(please print)</i>	TITLE	TELEPHONE NUMBER	DATE

**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, recordkeeping, and increased penalties for criminal violations. The PACT Act also generally prohibits mailing cigarettes and smokeless tobacco through the U.S. Postal Service.

Effective March 27, 2021, the Preventing Online Sales of E-Cigarettes to Children Act extends the applicability of the PACT Act to electronic nicotine delivery systems (ENDS) by amending the definition of cigarette to include ENDS.

**What ENDS are covered under the PACT Act?**

Electronic nicotine delivery systems (ENDS) mean any electronic device that, through an aerosolized solution, delivers nicotine, flavor, or any other substance to the user inhaling from the device and includes:

- e-cigarettes, e-hookahs, e-cigars, vape pens, advanced refillable personal vaporizers, electronic pipes; and
- Any component, liquid, part, or accessory of an ENDS device, without regard to whether the component, liquid, part, or accessory is sold separately from the device.

ENDS does not include a product that is approved by the Food and Drug Administration (FDA) for sale as a tobacco cessation product or any other therapeutic purpose and that is marketed and sold solely for this purpose.

**Who must file this report?**

Any person who sells, transfers, or ships (for profit) ENDS in interstate commerce, whereby such ENDS are shipped into a state, locality, or Indian country taxing the sale or use of ENDS, or who advertises or offers ENDS for such a sale, transfer, or shipment.

**When and where do I file?**

The report is due no later than the 10th day of each calendar month for the previous calendar month's shipments. To file or upload your report online, go to [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select *Login/Register*. If necessary, you may mail the report to California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, CA 94279-0088.

**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, smokeless tobacco, or ENDS. This does not include any person lawfully operating as a manufacturer, distributor, wholesaler, or retailer of cigarettes, smokeless tobacco, or ENDS.

*Delivery Seller* — A person who makes delivery sales.

*Delivery Sale* — Any sale of cigarettes, smokeless tobacco, or ENDS 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 otherwise not in the physical presence of the buyer when the request for purchase or order is made; or
- The cigarettes, smokeless tobacco, or ENDS 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, smokeless tobacco, or ENDS.

*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 of 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* — 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****PART 1 — IDENTIFY YOUR BUSINESS**

Provide your business name, location and mailing address, reporting period, California Department of Tax and Fee Administration (CDTFA) account number, Federal Employer Identification Number (FEIN), and your email address.

**PART 2 — IDENTIFY YOUR SALES**

Provide your purchaser's name, address, type of ENDS (see types below), brand family, invoice date, invoice number, Universal Product Code (UPC), quantity, retail sales price, and manufacturer's/wholesale list price.

ENDS Types:

1 = With nicotine = ENDS with nicotine (for example, vape pen with liquid nicotine, disposable ENDS, e-juice with nicotine, or pod with nicotine)

2 = No nicotine = ENDS without nicotine (for example, vape pen, liquid, vitamin infused liquid, herbal liquid, flavor enhancer, cartridge, or pod that does not contain any amount of nicotine or zero mg. liquid)

3 = Other = Component, part, or accessory of an ENDS (for example, coil, batteries, etc.)

**PART 3 — IDENTIFY YOUR DELIVERY SERVICE** *(required for delivery sellers only) Please see definition of delivery seller and delivery sales above.*

Provide your delivery service name, address, and telephone number.

**PART 4 — SIGN BELOW**

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

For more information, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also call our Customer Service Center at 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.