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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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STATE TREASURER

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SPECIAL NOTICE TO ALL PERSONS WHO SELL OR SHIP TOBACCO PRODUCTS INTO MICHIGAN

Prevent All Cigarette Trafficking (“PACT”) Act

The Prevent All Cigarette Trafficking (“PACT”) Act, 15 U.S.C 375, et seq., recently became effective. Per the terms of the Act, all *persons* (as defined in the agreement) who sell, transfer, or ship for profit cigarettes, little cigars, roll-your-own or smokeless tobacco in interstate commerce must: (1) register with the Attorney General of the United States and (2) register with the Tobacco Tax Administrator of the state into which shipment is made and (3) file reports, no later than the 10th of each month, with the Tobacco Tax Administrator of the state into which the shipment is made, fully outlining by invoice; brand, quantity, price, and recipients of cigarettes, little cigars, roll-your-own or smokeless tobacco shipments into such state.

Compliance with the PACT Act is a requirement for continued listing on the Directory of approved participating and non participating manufacturers located on the State of Michigan's tobacco website. All tobacco product manufacturers and out of state distributors and unclassified acquirers that sell, transfer, or ship cigarettes, little cigars, roll-your-own or smokeless tobacco for profit into the State of Michigan must register with the Michigan Department of Treasury, Tobacco Tax Unit and submit monthly PACT Act reports.

Registration: You can obtain the Federal PACT ACT registration form at www.atf.gov/forms/alcohol-tobacco/ ([ATF Form 5070.1](#)). Please submit a copy of your federal registration form to the Department of Treasury, Tobacco Tax Unit, PO Box 30474, Lansing, MI 48909.

Reporting: You can obtain the Michigan PACT ACT Cigarette and Other Tobacco reporting forms at www.michigan.gov/tobaccotaxes. Please submit your completed reports no later than the 10th day of each calendar month to the Department of Treasury, Tobacco Tax Unit, PO Box 30474, Lansing, MI 48909

Please visit our website for additional information regarding the PACT ACT at www.michigan.gov/tobaccotaxes or contact the Tobacco Tax Unit at (517) 636-4630 if you have any questions.