

Connecticut PACT Act ENDS Report

Part 1: Business Information					
Name		Reporting period (MM/YYYY)		License number	
Location address	City	State	ZIP code	Country	Federal Employer ID Number
Mailing address	City	State	ZIP code	Country	Contact person
Email address					Telephone number - -
State registered agent name					
State registered agent email address					State registered agent telephone number - -

Part 2: Reporting Method
<p>Check the appropriate box to indicate which of the following applies (see instructions):</p> <p><input type="checkbox"/> No sales in interstate commerce.</p> <p><input type="checkbox"/> Copies of invoices attached, _____ pgs.</p> <p><input type="checkbox"/> Summary of shipment invoices.</p> <p>Note: The summary of shipment invoices must be transmitted as a comma-separated values (.csv) file layout.</p>

Part 3: Delivery Sales Declarations	
1. Do you sell your brand(s) directly to adult consumers via online webpage, telephone, or other electronic means?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. If you answered "Yes" to Question 1, provide your website URL for online sales.	URL:
3. If you sell your brand(s) directly to adult consumers via online webpage, telephone, or electronic means, have you performed age verification using a commercially available database or aggregate of databases regularly used by government and business for age and identity verification and authentication?	<input type="checkbox"/> Yes, I have met the requirements as per 15 U.S. Code § 376a(4). <input type="checkbox"/> No, I have not met the requirements as per 15 U.S. Code § 376a(4). <input type="checkbox"/> Not applicable: I did not sell directly to adult consumers during this reporting period.

Part 4: Attest and Sign		
<p>Declaration: I declare, under penalty 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.</p>		
Printed name of responsible party	Signature of responsible party	
Title	Telephone number - -	Date

Connecticut PACT Act ENDS Report Instructions

General Information

The Jenkins Act, 15 U.S.C. § 375, *et seq.*, as amended by the PACT Act, and the Preventing Online Sales of E-Cigarettes to Children Act, (Public Law 116-160, div. FF, title VI (2020)), requires all persons who sell, transfer, or ship for profit electronic nicotine devices (ENDS) in interstate commerce to file reports, no later than the tenth day of each calendar month following shipment, listing the quantities, brands, and recipients of all applicable shipments. Reports of shipments into Connecticut must be made to the Connecticut Department of Revenue Services (DRS).

Definitions

Common carrier means 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 means any person who purchases ENDS. This does not include any person lawfully operating as a manufacturer, distributor, wholesaler, or retailer of ENDS.

Delivery seller means a person who makes delivery sales.

Delivery sale means any sale of 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 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 ENDS.

Electronic nicotine delivery systems means any electronic device that, through an aerosolized solution, delivers nicotine, flavor, or any other substance to the user inhaling from the device. Electronic nicotine delivery systems include:

- E-cigarettes;
- E-hookahs;
- E-cigars;
- Vape pens;
- Advanced refillable personal vaporizers;
- Electronic pipes; **and**
- Any component, liquid, part, or accessory of a device.

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

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 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

Part 1: Enter the full name of the business entity on whose behalf the form is submitted, Federal Employer ID Number (FEIN), location, mailing address, reporting period, contact person name, email, telephone number and state license number. Provide the name, address, and telephone number of an agent in Connecticut authorized to accept service on behalf of the person.

Part 2: Check the appropriate box for the method of compliance with the PACT Act reporting obligations. Reports can be made by providing copies of invoices of shipments or by submitting a summary of shipment invoices. The summary of invoices must be transmitted as a comma-separated value (.csv) file layout containing all information required under 15 U.S.C. § 376(a)(2).

Part 3: Complete the Delivery Sales Declaration. If you do not sell directly to adult consumers, answer "No" to Question 1, write "N/A" for Question 2, check "N/A" for Question 3, and skip Part 4. If you have sold directly to adult consumers, answer "Yes" to Question 1, provide the URL used for e-commerce transactions for Question 2, and check the appropriate box for Question 3.

Part 4: An authorized representative must sign and date the report.

Submission Instructions

Submit this report (along with copies of invoices or .csv file information) to: **DRS.TobaccoReport@po.state.ct.us**. DRS must receive this information before the tenth day of each calendar month.

For Additional Information on the Connecticut PACT Act ENDS Report

Call the Business Tax Subdivision/Excise Tax Field Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For Further Information

Visit the DRS website at **portal.ct.gov/DRS**.

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users **only** may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

E-Services Update

A new modernized system, **myconneCT**, will replace the **TSC** (Taxpayer Service Center) as part of a multi-year, multi-phase project. Many tax types are already able to be filed using **myconneCT** and more will be added each year. Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information on the progress of this project and the transition schedule for specific taxes, please visit the DRS website at **portal.ct.gov/DRS-myconneCT**.