

Office of Attorney General's Tobacco Enforcement Section (TES)
Non-Participating Manufacturer (NPM) cigarette sales reporting.
Cigarette Stamping Agent required monthly document submission for PA.

The following documents and details are required to be submitted monthly (by the 20th or next business day) to tobacco@attorneygeneral.gov:

1. A ***properly and fully completed*** DAS-95 Department of Revenue (DOR) form entitled Cigarette Stamping Agent (CSA) Reporting Schedule for NPM brand cigarettes. An example of a completed form and additional submission requirements can be found at <https://www.attorneygeneral.gov/resources/tobacco-enforcement/> under the drop down selection "Guidelines and Instructions for completing DOR DAS-95 and REV-1808 forms" (Form REV-1808 applies to Roll Your Own (RYO) tobacco). **If the form is not properly and/or fully completed, it will be rejected, thus resulting in the requirement of an amended DAS-95 or REV-1808 form to be filed.**

In the event that reporting errors on an original DAS-95 submission, the reporting entity is **required** to file an "Amended" DAS-95 form. A DAS-95 is amended by making the necessary correction/s on the form, marking the Amended indicator/check box and noting the applicable reporting month that is being amended, both of which are located at the top of the DAS-95 form. Refer to the above link and location with respect to completing the DAS-95 form or to view a DAS-95 example.

2. A corresponding sales report, in **Excel** format. This applies to both NPM cigarettes and RYO tobacco.

The sales report must reflect the following details:

- a. The report should be ran for the entire calendar month, first day to last (i.e. 01/01/25-01/31/25). It should **not** have months that overlap (i.e. 01/30/25-02/28/25).
 - b. Transaction/sales date
 - c. Transaction/invoice numbers
 - d. Customer name, address, city, state, zip code
 - e. NPM cigarette brand manufacturer and brand style/s listed in an organized manner. (If unsure that a brand is a PM (Participating Manufacturer) or NPM (Non-Participating Manufacturer), refer to the PA Tobacco Product Directory, cited below in the second to the last paragraph.)
 - f. Number cigarettes sold, converted to stick count; if reporting cartons or packs sold, this should be clearly indicated on the report. (One carton contains 10 packs or 200 cigarettes). In the event of returns or damaged product, this detail should be clearly noted and reported in stick count.
3. Order invoices from the Manufacturer. In the event NPM product was not ordered during the reporting month, this detail should be noted, such as in the submission email.

4. Shipping documentation either from the manufacturer or shipping company such as a bill of lading or packing list. In the event shipping documentation was not received, or isn't typically provided, it should be noted in the submission email.

Note: The web page <https://www.attorneygeneral.gov/resources/tobacco-enforcement/> also contains insightful information such as links to the Master Settlement Agreement (MSA), Tobacco Product Manufacturer Directory Act (TPMDA) and various acts, policies and additional details.

Another item which can be found on the TES web page that is of utmost importance for all entities involved in the sale of cigarettes and/or RYO (Roll Your Own) tobacco is Pennsylvania's Tobacco Product Directory (<https://www.attorneygeneral.gov/protect-yourself/tobacco-directory/tobacco-search/>). The Directory is a comprehensive list of all (PM and NPM) cigarette and RYO tobacco brand styles that have been approved for sale within the Commonwealth. It is strongly urged to have a delegate frequently review the Directory as product additions, removals, and/or changes can occur at any time. In the event of an inspection, if any cigarette or RYO brand style that is not listed on, or has been removed from the Directory after the 21 day sell-off/warning period is found on the premise, it will be confiscated and legal action may be taken. To reiterate, if an entity, whether CSA, wholesaler, or retailer, should discover that it possesses either a cigarette or RYO brand or style that is NOT listed on the PA Directory, it is not legal to sell the product.

Be advised that these instructions and details for monthly NPM/RYO sales submission requirements may be subject to change over time as policy can change.

TES NPM & RYO CSA submission instructions as of 01/28/2025. (KM)