



STATE OF ARKANSAS
INTERSTATE REPORT OF CIGARETTE SALES

2025
Shipments of Cigarettes for the Month Ending:
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
*Due 10th Day of the Calendar Month

Please Complete and Return To:

Department of Finance & Administration ATTN: Miscellaneous Tax P.O. Box 896 Little Rock, AR 72203	← AND →	Office of the Arkansas Attorney General Tobacco@ArkansasAG.gov
--	---------	---

BUSINESS INFORMATION:	
Business Name:	Contact Person:
Address:	City:
State:	Zip Code:
Telephone:	Email:

REPORTING OBLIGATION:		
Sales in Interstate Commerce	No Sales in Interstate Commerce	No Cigarette or RYO Sales

SALES IN INTERSTATE COMMERCE:				
Number of Cigarettes Sold:	Brand Family:	Recipient Name:	Recipient Zip Code:	Recipient Telephone:

***Attach Additional Sheets As Needed**

The Jenkins Act, 15 U.S.C. §§ 375, *et seq.*, as amended, requires all persons who sell, transfer, or ship for profit cigarettes, including roll-your-own, in interstate commerce to file reports, no later than the 10th of each month, with both the tobacco tax administrator and the Attorney General, fully outlining the quantity, brands, and recipients of applicable cigarette and roll-your-own shipments.

SIGNATURE:	
Authorized Designee:	Title:
Designee Signature:	Date:



INSTRUCTIONS: JENKINS ACT REPORT OF CIGARETTE SALES

The Jenkins Act, 15 U.S.C. §§ 375, *et seq.*, as amended, requires all persons who sell, transfer, or ship for profit cigarettes, including roll-your-own (“RYO”), in interstate commerce to file reports, no later than the 10th of each month, with both the tobacco tax administrator and the Attorney General, fully outlining the quantity, brands, and recipients of applicable cigarette and RYO shipments.

In addition to any other remedies permitted by law, 15 U.S.C. § 378(c) permits the Attorney General to file an action in the United States District Courts to prevent and restrain violations of the Jenkins Act.

The Jenkins Act Report of Cigarette Sales must be provided to both the Arkansas Department of Finance and Administration and Office of the Arkansas Attorney General.

SHIPMENT OF CIGARETTES FOR THE MONTH ENDING: The form is due the 10th of each calendar month and should outline sales in the previous calendar month. For example, the report due in June would be for sales that occurred in May. Please provide the month that the sales occurred.

BUSINESS INFORMATION: Please provide the name of the business entity on whose behalf the form is being submitted, including name, address, and telephone number. Please also provide the name of the person completing the form, as well as that person’s email address.

REPORTING OBLIGATION: The Jenkins Act applies only to sales of cigarette, RYO, and smokeless tobacco products in interstate commerce. If the business entity on whose behalf the form is being submitted sold such products into Arkansas from another state or from Arkansas to another state, check the box “Sales in Interstate Commerce” and proceed to the “Sales in Interstate Commerce” section. If the business entity sells only within the geographic boundaries of Arkansas, check the box “No Sales in Interstate Commerce” and proceed to the “Signature” section of the form. If the business entity does not sell cigarette, RYO, or smokeless tobacco products, check the box “No Cigarette or RYO Sales” and proceed to the “Signature” section of the form.

SALES IN INTERSTATE COMMERCE: Please provide the number of cigarette or RYO products sold into Arkansas from another state or from Arkansas to another state, as well as the brand families sold and the name, zip code, and telephone number of the recipient of such product. The number of cigarettes sold should include, in the case of cigarettes, the number of individual sticks sold. For each regular package sold, the reportable number is 20 sticks. With this in mind, the number should usually be divisible by 20. In the case of RYO product, please provide the total number of ounces sold. Additional sheets may be used as necessary to outline all sales made in interstate commerce during the previous calendar month.

SIGNATURE: Please provide the name, title, and signature of the person completing the form on behalf of the business entity, as well as the date on which the form is being completed and submitted.

ARKANSAS REPORTING OBLIGATION: This report may be used to comply with a manufacturer, importer, or distributors obligations under Ark. Code Ann. 26-57-1405 - 1407.