

Tobacco Information

December 17, 2024

Review each form carefully and complete all steps.

****Note the email address for submissions is tobacco.tobacco@ilag.gov****

Upcoming Changes

Be advised that changes will be coming in 2025 to the manner in which reports are filed with the Attorney General. The changes should make the process easier and more efficient for distributors of all sizes and help ensure complete and timely filing of all mandatory reports. More information will be provided closer to the time of the change.

What's Banned

Manufacturers and brands NOT listed on the Directory of Participating Manufacturers or on the Directory of Compliant NPMs are NOT to be sold in Illinois.

The stamping and sale of all other products are prohibited.

Distributor Affidavits for 2024 and Future Sales

Cigarette and OTP Distributors: Included in the 2024 fourth quarter mailing is an affidavit for cigarette distributors and all licensed OTP distributors who filed quarterly reports in one or more quarters in 2024. All licensed cigarette and OTP distributors are required to complete the affidavit and return it by January 20, 2025. The Cigarette Distributor Affidavit included an addendum for reporting cigars classified as cigarettes in Illinois in 2024. Cigars that are not considered cigarettes are also reported on the affidavit.

Please review the instructions and definitions for the cigars to which the addendum applies.

Each year an affidavit is included in the fourth quarter mailing and must be completed on or before January 20 of the following year. Any licensee who cancelled their license in 2024 will still be required to provide a 2024 affidavit.

Little Cigars Classified as Cigarettes for Tax Purposes

Illinois legislation requires "Little Cigars" that meet the definition to have the tax paid at the same rate as cigarettes. Our office has included questions on the annual distributor affidavits regarding the brands and quantities stamped with Illinois excise tax stamps as well as those for which the tax is paid at the cigarette or OTP rate. **Distributors that sell little cigars in Illinois must retain documentation, including the purchase and sales invoices, and make it available to the OAG upon request.** In particular, our office requires distributors to confirm the amount of cigarettes sold with the Illinois tax stamp affixed as well as the amount of little cigars sold with Illinois tax stamp affixed.

All cigarette license holders must complete the Little Cigar Affidavit.

NPM Sales and Inventory Information

Included in each quarterly mailing is a form that distributors, which report sales of NPM brands on the Distributor Quarterly Report of Non-Participating Manufacturers' Brands, **MUST** complete for each brand family. In addition to the purchase and sales invoices that distributors have been required to provide each quarter, this form allows the distributor to document the beginning inventory, quantity purchased, ending inventory and sales to the other states of any brand families that are stamped for sale in Illinois or for RYO on which the OTP tax has been paid. Distributors are required to maintain and make available to the OAG all invoices and documentation of sales of all NPM cigarettes, including RYO, and any other information relied upon in filing quarterly reports, for a period of five years. **The submission of invoices or computer reports showing sales of NPM product in Illinois does not relieve the distributor of the duty to complete the distributor quarterly report and to list the information in columns a-f for each brand family.**

Prevent All Cigarette Trafficking Act

Under the Prevent All Cigarette Trafficking Act (“PACT ACT”), individuals and businesses **outside of the state of Illinois** that sell cigarettes, RYO and smokeless tobacco products within Illinois must file reports with **IDOR** no later than the 10th of each month which includes a memorandum or copy of the invoice covering *all shipments* of cigarettes into Illinois during the previous month. To register, contact IDOR. In 2024, in addition to the reports sent to IDOR, the Distributor Quarterly Report of PACT Act Transactions form must be submitted in addition to the quarterly report of NPM sales. Enclosed in the quarterly mailing is the Distributor Quarterly Report of PACT Act Transactions form.

Illinois Directories

The Illinois Directory of Participating Manufacturers and the Directory of Compliant NPMs include brand styles that have been certified under the Cigarette Fire Safety Standard Act as well as brand families certified as being in compliance with the Tobacco Product Manufacturers’ Enforcement Act of 2003. In order to be lawfully sold in the state of Illinois, both the manufacturer and the brand family, as well as the brand styles, must appear together on one of the directories.

Directory changes requested by the Fire Marshal under the Cigarette Fire Safety Standard Act are included in Illinois Changes Under the Cigarette Fire Safety Standard Act. This document is posted on our website and should be consulted for additions or deletions of brand styles under the Fire Safety Standard Act.

Web Resources

Various tobacco related materials, including the Illinois directories, manufacturer information, distributor information, statutes, rules, and Illinois Department of Revenue Information are available at the Illinois Attorney General website, www.illinoisattorneygeneral.gov (click on Tobacco).

Notification of Change of Contact Information

The Attorney General obtains contact information on a quarterly basis from the Illinois Department of Revenue. Please report any changes in address, e-mail, phone or contact person to **both** the Attorney General and the Illinois Department of Revenue.

Illinois Attorney General
Tobacco Enforcement Bureau
500 South Second Street
Springfield, IL 62701
(217) 785-8541
tobacco.tobacco@ilag.gov

Illinois Department of Revenue
Miscellaneous Taxes Division
P.O. Box 19477
Springfield, IL 62794-9477



OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS

KWAME RAOUL
ATTORNEY GENERAL

December 17, 2024

To: All Distributors of Cigarettes

The Tobacco Product Manufacturers' Escrow Enforcement Act of 2003 provides that the only cigarettes which can be stamped and sold in Illinois are those manufactured by (1) MSA Participating Manufacturers, or (2) Compliant Manufacturers not participating in the MSA (Non-Participating Manufacturers). Both the manufacturer and the brand style must appear together on one of the Directories, an updated list of which can be found here:

<https://illinoisattorneygeneral.gov/tobacco/illinoisdirectories.html>. **The stamping and the sales of all other products is prohibited and may result in the suspension or revocation of a distributors' license, criminal prosecution or other legal action.**

Although several of the Escrow Enforcement Act provisions include requirements for Tobacco Product Manufacturers, Section 25 of the Act includes reporting requirements for distributors and provides that quarterly reports be filed not later than 20 days after the end of each calendar quarter. You will find the following required forms enclosed, which need to be submitted along with copies of all purchases and sales invoices according to the schedule outlined below:

- **Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands, which is to include both cigarettes and "roll-your-own" product manufactured by Non-Participating Manufacturers;**
- **Distributor Quarterly Report NPM Sales and Inventory Information (Dist-1); and**
- if you are an out of state licensed distributor, the **Distributor Quarterly Report of PACT Act Transactions**

Please note that our Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands and Dist-1 forms have changed and should be reviewed carefully. If computer reports are attached to the **Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands**, the quarterly report **MUST** be completed in full for each brand, including columns a-f. **Write your license number in the upper right box and provide your address and contact information on each form, along with an e-mail address.** The enclosed forms must be filed quarterly according to the following schedule:

Quarter	Date Range	Report Due
First	Jan. 1 - Mar. 31	April 20
Second	Apr. 1 - Jun. 30	July 20
Third	Jul. 1 - Sept. 30	October 20
Fourth	Oct. 1 - Dec. 31	January 20

Please return the completed forms prior to January 20, 2025.

Enclosed are copies of the following:

1. Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands;
2. Distributor Quarterly Report NPM Sales and Inventory Information (Dist-1);
3. Distributor Quarterly Report of PACT Act Transactions;
4. Cigarette Distributor Affidavit for 2024 Sales of Cigarettes or OTP; and
5. Tobacco Information December 2024

The Attorney General's Office appreciates the cooperation of distributors in reporting NPM sales prior to the required deadline. If you have further questions, please contact Valerie Hampton at 217-785-8541.

Katherine Johnson
Tobacco Enforcement Bureau
500 South Second Street
Springfield, Illinois 62701
Phone: (217) 785-8541
Fax: (217) 524-4701



Illinois Attorney General
 Tobacco Enforcement Bureau
 500 South Second Street
 Springfield, Illinois 62701
 (217)785-8541 fax (217)524-4701
 Email: TOBACCO.TOBACCO@ILAG.GOV

Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands

CIG/TP
 LICENSE NO:

Note This form must be completed by all distributors holding a Cig or TP license with the Illinois Department of Revenue and filed on or before the 20th day of the month following the end of the reporting period.

Step 1: Distributor Information

1 Name _____

2 Address, City, State, Zip _____

3 Contact Person(s) _____

4 Email Address _____

5 Report prepared date _____ / _____ / _____

Reporting

6 Year: _____

1st Quarter (January 1 – March 31)

2nd Quarter (April 1 – June 30)

3rd Quarter (July 1 – September 30)

4th Quarter (October 1 – December 31)

7 Contact Phone _____

Step 2: Did your business have NPM Brand Cigarette and/or Roll-Your-Own Sales? NO YES

***If Yes, list brands below and provide purchase and sales invoices**

Non-Participating Manufacturer (NPM) and Brand Information

Brand name a	Number of cigarettes (sticks) sold within the state b	Ounces of roll-your-own tobacco sold within the state c	Non-participating manufacturer name and address d	Illinois Tobacco Products Tax (OTP) paid by or Product stamped by ("U" or "A") Us/Another e	Name and address of the person from whom brand was purchased. If this company paid the Illinois tobacco products tax or stamped the product, indicate by asterisk (*). e	Name and address of the first importer of foreign NPM brands or first purchaser of non-resident NPM brands (if necessary) f
1 _____	_____	_____	_____	_____	_____	_____
2 _____	_____	_____	_____	_____	_____	_____
3 _____	_____	_____	_____	_____	_____	_____
4 _____	_____	_____	_____	_____	_____	_____

Cigarette and RYO brands not listed together with the manufacturer on either the Illinois Directory of Participating Manufacturers or the Illinois Directory of Compliant NPMs may NOT be sold in Illinois.

Both directories are published on the Attorney General's website at www.IllinoisAttorneyGeneral.gov (Click on Tobacco, then Illinois Directories.) Contact the Tobacco Enforcement Bureau at 217-785-8541 if you have any questions regarding the manufacturers and brands which may be sold in Illinois.

Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands

Instructions – Please read thoroughly before completing your report

General Information

Who is required to file this report?

1. Cigarette Distributor Licensees: If you are a cigarette distributor, you must file this form to report sales you made of cigarettes bearing Illinois cigarette stamps that were manufactured by a non-participating manufacturer. Distributors are not required to make any payments with this report.

2. TP Licensees: By definition, "cigarette" includes roll-your-own ("RYO") tobacco. You must file this form to report sales of RYO tobacco made by a non-participating manufacturer for which Illinois Other Tobacco Products (OTP) Tax was paid. All individuals or businesses that have a Tobacco Products Tax License must file this form whether or not there were any sales of roll-your-own tobacco.

Who is a non-participating manufacturer?

A cigarette manufacturer who is not participating in the Tobacco Master Settlement Agreement of 1998. Manufacturers who are not listed on the Directory of Participating Manufacturers are non-participating manufacturers.

When is this report due?

This report should be filed by the 20th day of the month following the end of the reporting quarter. The report for:

First Quarter (Jan. 1 - Mar. 31)	Due April 20
Second Quarter (Apr. 1 - Jun. 30)	Due July 20
Third Quarter (Jul. 1 - Sept. 30)	Due October 20
Fourth Quarter (Oct. 1 - Dec. 31)	Due January 20

Where do I send my completed report?

Completed report can be sent to the Tobacco Enforcement Unit at the address, fax or e-mail address listed below:

**OFFICE OF THE ATTORNEY GENERAL
TOBACCO ENFORCEMENT BUREAU
500 SOUTH 2nd STREET
SPRINGFIELD IL 62701**

FAX: 217-524-4701

EMAIL: TOBACCO.TOBACCO@ILAG.GOV

This form is authorized by the Tobacco Product Manufacturers' Escrow Act. Disclosure of this information is REQUIRED. Failure to comply may result in a penalty. *Last Updated 03/09/2022*

Specific Instructions

Step 1: Distributor information

Lines 1-2 Provide your business name and address at which you wish to receive mailings.

Line 3 Provide the name of the person the Attorney General should contact with questions regarding this filing.

Line 4 Provide an e-mail address for purposes of receiving electronic mail updates and notifications.

Line 5 Write the date the report was prepared

Line 6 Write in the reporting year on the line and check the box for the quarter you are submitting the report for. **Only one quarter can be checked per report.**

Line 7 Provide the contact phone number for the business.

Step 2: Tobacco Product Sold

Check the box indicating if your business had NPM sales for the quarter. You MUST check yes or no in order for the report to be considered compliant.

Non-participating manufacturer and brand information

Column a — Write the name of the brand. If you are uncertain whether a particular brand is manufactured by a non-participating manufacturer, you should consult the Illinois Directory of Compliant NPMs. If you need a copy of this Directory, you may contact the Attorney General's Office. If the manufacturer and brand that you sell does not appear together on the Directory, you should include that brand in Column a. **A current listing of brands of non-participating manufacturers can be found on the internet at www.IllinoisAttorneyGeneral.gov.**

Column b — Write the number of individual cigarettes bearing Illinois tax stamps you sold of the brands listed in Column a. This column should be left blank for roll-your-own tobacco brands.

Column c — Write the number of ounces of roll-your-own tobacco that were subject to Illinois taxes for the brands listed in Column a. This column should be left blank for cigarette brands.

Column d — Write the name and mailing address of the non-participating manufacturer manufacturing the brand shown in Column a.

Us/Another— Write "U" if the Illinois tobacco products tax was paid or the product was stamped under the distributor license listed on this form. Write "A" if the tobacco products tax was paid by another entity or the product was stamped by someone else.

Column e — Write the name and mailing address of the person from whom you purchased the brand shown in Column a. If you purchased the brand from another distributor, then you should list the name and address of the other distributor. Write "Same" if this information is already listed in Column d. If the company listed paid the Illinois tobacco products tax or stamped the product, indicate by an asterisk (*).

Column f — Write the name and mailing address of the first importer or first purchaser of foreign or non-resident brands shown in Column a. Write "Same" if already listed in Column d or Column e.

Please provide to each manufacturer you listed in Step 3, a copy of the information applicable to such manufacturer.



Illinois Attorney General
Tobacco Enforcement
Bureau
500 South Second Street
Springfield, Illinois 62706
(217)785-8541
fax (217)524-4701

Distributor Quarterly Report NPM Sales & Inventory Information

DIST-1
CIG/TP Lic. No.

Step 1: Distributor Information

Distributor Name: _____ Report date: _____
Report Qtr: _____

Step 2: NPM Sales Use a separate form for each NPM brand family listed on the Distributor Quarterly Report of Non-participating Manufacturers' Brands

Brand name	Non-participating manufacturer name	Number of cigarettes sold within the state	Ounces of RYO sold within the state

Step 3: Inventory Information For the brand listed above, provide the following information in sticks/ounces.

Beginning Inventory: _____ Sticks _____ Ounces
 Quantity Purchased: _____ Sticks _____ Ounces
 IL Stamped Sales: _____ Sticks _____ Ounces
 Total Sales to Other States: _____ Sticks _____ Ounces
 Product/Customer Returns: _____ Quantity (+ / -)
 Inventory Adjustment: _____ Quantity (+ / -)
 Ending Inventory: _____ Sticks _____ Ounces
 Sales to other states: (stamped and unstamped product sales)

State:	Quantity:	State:	Quantity:
State:	Quantity:	State:	Quantity:
State:	Quantity:	State:	Quantity:
State:	Quantity:	State:	Quantity:

Step 4: Invoices check all items attached to this form

- _____ Purchase invoices or other approved documentation of purchases
- _____ Sales invoices or other approved documentation of sales
- _____ Out of State sales invoices
- _____ Documentation of the sale of unstamped products

Instructions:

Step 1: Provide the name of distributor and license information as it appears on the Distributor Quarterly Report of Non-participating Manufacturers' Brands. Provide the date the form was prepared and the quarter for which the sales were made.

Step 2: For each NPM brand family, provide the information from the Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands.

Step 3: Provide the following for the brands listed:

- The beginning inventory amount for the brand listed
- Quantity purchased for the quarter
- The quantity of IL stamped sales (for RYO, quantity on which OTP tax was paid) for the quarter
- If brand family was sold into another state, list the total quantity sold **and** the quantity sold to each state in the table
- The ending inventory amount for the brand listed

Step 4: Indicate whether required sales and purchase documentation is attached. If a spreadsheet is provided in lieu of invoices, the AG may require the actual invoices. Documentation of unstamped product sales must include the name and address to whom the product was sold, brand family, quantity and date sold.



Illinois Attorney General
 Tobacco Enforcement Bureau
 500 South Second Street
 Springfield, Illinois 62701
 (217)785-8541 fax (217)524-4701
 Email tobacco.tobacco@ilag.gov

Distributor Quarterly Report of P.A.C.T. Act Transactions

LICENSE NO: _____

QUARTERLY

Step 1: Distributor Information – **Out of state Distributors only**

1 Name _____	5	Report prepared date _____ / ____ / ____
2 Address _____	6	Reporting quarter: from _____ / _____
3 City, State, Zip _____		to _____ / ____ / ____
4 Contact Person(s) _____	7	Contact Phone _____
	8	Business Phone _____
	9	Fax Number _____
	10	E-Mail Address(es) _____

Step 2: Reportable P.A.C.T. Act Transactions (#1-circle all that apply) (#2-check applicable carrier and insert name of carrier)

1 _____ Did you sell, ship, transfer, advertise, or offer for sale any cigarettes, RYO, smokeless tobacco, vape or other ENDS products that were delivered into Illinois which originated outside the state of Illinois?

2 Mode of Delivery: ___ UPS ___ FedEx ___ Common Carrier _____ Private Carrier _____ U.S. Mail ___ Other _____

3 Name and Address of Illinois Process Agent: _____

Step 3: P.A.C.T. Act Reports Filed With Illinois Department of Revenue for Transactions

1 _____ **No P.A.C.T. Act Reports were filed with the Illinois Department of Revenue (IDOR) for reportable Pact Act transactions.**

2 _____ **Enclosed are copies of the P.A.C.T. Act Reports filed with the IDOR for the following months:**

___Jan ___Feb ___Mar ___Apr ___May ___Jun ___Jul ___Aug ___Sep ___Oct ___Nov ___Dec

3 _____ **Copies of P.A.C.T. Act Reports filed with the IDOR were previously provided to the OAG for this reporting period.**

Step 4: Distributor Statement

Under penalties of perjury, I state that, to the best of my knowledge, all of the information contained in this Report and any attached documents are true and accurate.

 Name and Title of Authorized Person (Print)

 Signature of Authorized Person

 Date

Instructions

- **Step 2.** Check #1 if you have Reportable Pact Act transactions and circle all that apply. Complete #2, Mode of Delivery including name of carrier and provide the process agent information in #3.
- **Step 3.** Check #1 if you did not file Pact Act Reports. Check #2 if you are enclosing copies of Pact Act reports filed with IDOR and mark all months for which reports are attached. Check #3 if you have previously provided copies of PACT Act reports to the OAG.
- For information on the P.A.C.T. Act, see the P.A.C.T. Act Alert posted on the OAG website at www.illinoisattorneygeneral.gov (click on Tobacco on bottom banner and then on Distributor Information).



State of Illinois Distributor Affidavit for 2024 Sales of Cigarettes or OTP

SUBMIT BY
JANUARY 20, 2025

See Page 4 Instructions before completing.

Page 1 of 4

Part 1: Distributor Identification

Company Name _____		FEIN _____
Mailing Address _____		
City _____	State _____	Zip Code _____
Phone _____	Fax _____	Web Address _____
Illinois Business Tax Number _____	Cigarette License No. Stamping _____	TP License No. _____
Name and title of designated contact _____		
Designated Contact Email _____	<input type="checkbox"/> Check here if Designated Contact has different contact information than above and provide that in an attachment.	
Name and title of person completing this form _____		

Part 2: Questions relating to your business

Our sales of tobacco products represent (Check all that apply)

<input type="checkbox"/> Cigarettes stamped by us	<input type="checkbox"/> RYO/MYO for which WE PAY the Illinois OTP tax	<input type="checkbox"/> "Little Cigars"
<input type="checkbox"/> Unstamped Cigarettes	<input type="checkbox"/> RYO/MYO for which ANOTHER ENTITY PAYS the Illinois OTP tax	<input type="checkbox"/> Pipe Tobacco, Snuff, or Cigars
<input type="checkbox"/> Cigarettes which have already been STAMPED BY ANOTHER entity	<input type="checkbox"/> Other: _____	

Our sales of tobacco products are to the following (Check all that apply)

<input type="checkbox"/> Sales to other distributors	<input type="checkbox"/> Retail sales to customers	<input type="checkbox"/> Does your business have a Cigarette Machine that makes stick cigarettes onsite from RYO/MYO, pipe or other tobacco?
<input type="checkbox"/> Sales to retailers	<input type="checkbox"/> Internet sales	<input type="checkbox"/> Other
<input type="checkbox"/> Sales to retailers with cigarette vending machines	<input type="checkbox"/> Mail order sales	

Part 3: Purchases of Illinois Cigarette Stamps

The undersigned certifies, under penalty of perjury, as of the date of this certification, that the following list of Illinois cigarette stamp purchases and returns for the above license number is complete and accurate.

Month	Stamps (20 per pack)	Stamps (25 per pack)	Returns (20 per pack)	Returns (25 per pack)	Month	Stamps (20 per pack)	Stamps (25 per pack)	Returns (20 per pack)	Returns (25 per pack)
JAN					JUL				
FEB					AUG				
MAR					SEP				
APR					OCT				
MAY					NOV				
JUNE					DEC				

Illinois Stamp Inventory on hand January 1, 2024: 20 _____ 25 _____

Illinois Stamp Inventory on hand January 1, 2025: 20 _____ 25 _____

Include in this inventory your unused stamps purchased under this license, plus any unsold, stamped product you stamped.

If no stamps were purchased in 2024 and no sales were made in 2024, please explain why you have a cigarette distributor license.



State of Illinois Distributor Affidavit for 2024 Sales of Cigarettes or OTP

SUBMIT BY
JANUARY 20, 2025

See Page 4 Instructions before completing.

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Part 4: Illinois Brand Family Sales

(Attach additional pages as necessary)

The undersigned distributor certifies, under penalty of perjury, as of the date of this certification, that the following list is a complete list of all of the cigarette brand families (including RYO/MYO tobacco) which were sold during 2024 for purposes of Section 15 of the Escrow Act.

- List only cigarettes which you stamped and RYO/MYO for which you paid the Illinois OTP tax.
- List Brand Families only, NOT brand styles (menthol, regular, full flavor, etc.).
- INCLUDE BOTH PARTICIPATING AND NON-PARTICIPATING BRANDS.**

Brand Family Mark with an asterisk (*) if you sell this brand over the internet or by mail order	Manufacturer	Check One Only	Check One: Participating or Non- Participating	Sales Volume (Do not convert RYO to sticks.)	
				Cigarette Sticks	RYO Ounces
		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO	<input type="checkbox"/> PM <input type="checkbox"/> NPM		
		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO	<input type="checkbox"/> PM <input type="checkbox"/> NPM		
		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO	<input type="checkbox"/> PM <input type="checkbox"/> NPM		
		<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO	<input type="checkbox"/> PM <input type="checkbox"/> NPM		

Part 5: Internet/Mail Order Sales

You must check Yes or No

Are Illinois cigarette stamps affixed to cigarettes sold via internet or mail order?	<u>Internet Sales</u> <input type="checkbox"/> Yes <input type="checkbox"/> No	<u>Mail Order Sales</u> <input type="checkbox"/> Yes <input type="checkbox"/> No
Are Internet/Mail Order sales made with permission of the manufacturer?	<u>Internet Sales</u> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable	<u>Mail Order Sales</u> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable
If yes, list the manufacturers: _____		
For Internet Sales , please provide the website address(es) that are used for the sales: _____		
For Mail Order Sales , please identify the publications or other venues where the products are advertised: _____		



State of Illinois Distributor Affidavit for 2024 Sales of Cigarettes or OTP

See Page 4 Instructions before completing.

SUBMIT BY
JANUARY 20, 2025

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Part 6: Multi-State Stampers You must check Yes or No

Are you licensed in states other than Illinois to stamp cigarettes? Yes No

If yes, please list ALL states in which you were licensed in 2024 to stamp cigarettes:

Are you licensed in states other than Illinois to pay the OTP tax? Yes No

If yes, please list ALL states in which you were licensed in 2024 to pay the OTP tax:

Part 7: Industry Shipment Reporting You must check Yes or No

Do you report sales to Management Science Associates, Inc. (MSAI)? Yes No

If yes, please list all years for which sales were reported to MSAI. _____

Do you report sales to any other entity? Yes No

If yes, list all manufacturers (including any contracts, agreements or other arrangement to report sales include direct buyer/customer agreements) or other entities to whom you provide information regarding sales in Illinois:

Part 8: Distributor Certification

Under penalties of perjury, I state that, to the best of my knowledge, all of the information contained in this Affidavit and any attached documents are true and accurate. ***This document must be signed and dated by an authorized notary public.***

Distributor's Designee (Print Name)

Title

Signature of Distributor's Designee

Date

Subscribed and sworn
to before me this date: _____

Signature of Notary Public

County

Commission Expires

Submit the completed Affidavit via Mail or E-Mail by January 20, 2025 to:

**Illinois Attorney General
Tobacco Enforcement Bureau
500 South Second Street
Springfield IL 62701
Tobacco.tobacco@ilag.gov**

For Additional Forms and Information
Phone (217) 785-8541
Fax (217) 524-4701
www.IllinoisAttorneyGeneral.gov (Click on Tobacco)



State of Illinois Distributor Affidavit for 2024 Sales of Cigarettes or OTP

See Page 4 Instructions before completing.

SUBMIT BY
JANUARY 20, 2025

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Instructions:

- All cigarette licensees must complete this Affidavit, regardless of whether they sold tobacco products during 2024.
- Do not include product which was stamped by another licensee.
- Where one company holds a number of licenses, each license holder must complete a separate Affidavit. The license holder that stamps or pays the Illinois OTP tax must complete Parts 3-4.
- Respond to each item. If a question does not apply, please explain.
- For Part 4, include sales information for participating manufacturers and non-participating manufacturers.
- Distributors are responsible for their own calculations. If computer reports are provided in response to Parts 4, they must include the total for 2024 by brand family.
- Attach additional pages as needed and where explanations are required.
- Cigarette Making Machine as used in Part 2 refers to the machines that are made available for use in a commercial setting, including retail locations and locations where the machines are made available to members of a "social club" or "non-profit." It does NOT include cigarette rolling machines intended and designed for use by individual consumers who do not intend to offer the resulting product for resale. Hot Rod Filling Station is an example of Cigarette Making Machine.



State of Illinois Cigarette Distributor Little Cigar Affidavit 2024

Part 1: Distributor Identification

Company Name:		LY: 2024
Contact:	Contact E-mail:	
Address:	Phone:	Fax:
Cigarette License No.	TP License No.	

Part 2: Identifying Little Cigars

The Tobacco Products Tax Act defines a “little cigar” as any roll that is made in whole or in part of tobacco and has an integrated cellulose acetate filter, weighs less than 4 pounds per thousand, and has a wrapper or cover that also is made in whole or in part of tobacco.

- A. Did your business sell Cigars in Illinois in 2024? Yes No
- B. Did your business sell Cigars in any other state in 2024? Yes No
- C. Did your business sell Little Cigars, as defined above, in Illinois in 2024? Yes No (If yes, complete Part 3.)
- D. Did your business sell Little Cigars, as defined above, in any other state in 2024? Yes No

Part 3: Sales of Little Cigars in Illinois (as defined in Part 2)

- A. Does your business stamp Little Cigars for sale in Illinois? Yes No
- B. Did your business stamp any Little Cigars for sale in Illinois in 2024? Yes No (If you answer No, Go to Part 5)
- C. For each brand family of Little Cigars (as defined in Part 2) sold in Illinois in 2024, list the brand, manufacturer, number of cigars per pack, whether tax was paid by your business or another, who the other is and sales volume (in sticks). Attach additional sheets as necessary.

Brand	Manufacturer	Number of Cigars per pack	Tax paid by or Product stamped by “U” or “A” Us/Another	If you chose “A”, who paid the tax or applied the stamp	Sticks Sold	
					Stamped	UnStamped

D. Total quantity of Little Cigars **stamped** by us and sold in Illinois in 2024 was _____ sticks

E. Total quantity of Little Cigars **stamped** by another and sold in Illinois in 2024 was _____ sticks

- F. **Explain the meaning of any negative amounts listed Part 3C.**
- Negative amounts reflect returns for stamps affixed that were requested from the Illinois Department of Revenue.
- Negative amounts reflect returns to the manufacturer.

Part 4: Additional Info for Cigars Classified as Cigarettes

For each brand family of Little Cigars (as defined in Part 2) sold in Illinois in 2024, provide the following:

- a. RC-6 Cigarette Revenue Return or RC-6-A Out of State Cigarette Revenue Return for each month and/or RC-55 Unstamped Little Cigar Sticks Tax Return, and
- b. Documentation for Illinois tax stamps (in sticks) affixed to cigar packs.

In addition to the above, additional information may be requested and must be provided. That information could include but is not limited to the following:

- a. Invoices and other documentation sufficient to identify the cigars on which IL tax stamps were affixed or the IL cigarette tax was paid as well as the date sold, quantity, and entity to which they were sold;
- b. Filings with Revenue and/or documentation sufficient to identify the cigars shipped to you including the brand, manufacturer, quantity and who shipped the product;
- c. Filings with Revenue and/or documentation sufficient to identify the sale or transfer out of IL of cigars shipped to you including the brand, manufacturer, quantity and who you transferred or sold the cigars;
- d. Copies of any RC-16 Cigarette Tax Claim for Credit and RC-16-P where tax stamps were affixed to any package containing less than 20 little cigars meeting the definition of a cigarette;
- e. Packaging for one brand style which is representative of each brand family of cigars classified as cigarettes. Digital images of the front and back of the packaging are acceptable;
- f. The brands of all Cigars sold and provide proof that such cigars weighs 4 or more pounds per thousand.

Part 5: Distributor Certification

Under penalties of perjury, I state that, to the best of my knowledge, all of the information contained in this Affidavit and any attached documents are true and accurate. ***This document must be signed and dated by an authorized notary public.***

Distributor's Designee (Print Name)

Title

Signature of Distributor's Designee

Date

Subscribed and sworn
to before me this date: _____

Signature of Notary Public

County _____

Commission Expires _____

Mail by January 20, 2025

Submit the completed Addendum with the completed
Affidavit to:

**Illinois Attorney General
Tobacco Enforcement Bureau
500 South Second Street
Springfield IL 62701**

For Additional Forms and Information

Phone (217) 785-8541

Fax (217) 524-4701

Email tobacco.tobacco@ilag.gov

www.IllinoisAttorneyGeneral.gov (Click on Tobacco)