

# Tobacco Information

December 16, 2025

*Review each form carefully and complete all steps.*

## **Non-Compliant Distributors**

Any distributor who has not filed the statutorily required reports with the Attorney General's Office will be considered non-compliant and is in danger of having its license revoked. A non-compliant distributor will receive a 10-day notice detailing what is owed and if the non-compliance is not cured in that 10-day period, the Attorney General's office will initiate the process for licensure revocation.

## **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 and the stamping of those products is prohibited.

## **Distributor Affidavits for 2025 and Future Sales**

**Cigarette and OTP Distributors:** Included in the 2025 fourth quarter mailing is an affidavit for cigarette distributors and all licensed OTP distributors who filed quarterly reports in one or more quarters in 2025. All licensed cigarette and OTP distributors are required to complete the affidavit and return it by January 20, 2026. The Cigarette Distributor Affidavit included an addendum for reporting cigars classified as cigarettes in Illinois in 2025. 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 2025 will still be required to provide a 2025 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 products 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. Failure to fully complete the form is considered non-compliance and may result in the initiation of licensure revocation.**

## **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 10<sup>th</sup> 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.

### **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](http://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](mailto: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 16, 2025

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: [Fire Safe Directory NPM 6-28-24.pdf](#). **The stamping and the sales of all other products is prohibited and may result in the suspension or revocation of a distributor's license, criminal prosecution or other legal action.**

**Failure to provide all required reports to the Attorney General may result in the revocation of any license to distribute tobacco.**

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, 2026.

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. Tobacco Information December 2025;
5. Cigarette Distributor Affidavit for 2025 Sales of Cigarettes or OTP

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 20<sup>th</sup> 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	_____/_____/_____/		
6 Reporting Year: _____	<input type="checkbox"/> 1 <sup>st</sup> Quarter (January 1 – March 31) <input type="checkbox"/> 2 <sup>nd</sup> Quarter (April 1 – June 30) <input type="checkbox"/> 3 <sup>rd</sup> Quarter (July 1 – September 30) <input type="checkbox"/> 4 <sup>th</sup> 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	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](http://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](http://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	7 Contact Phone	to / /
4 Contact Person(s)	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](http://www.illinoisattorneygeneral.gov) (click on Tobacco on bottom banner and then on Distributor Information).



# State of Illinois Distributor Affidavit for 2025 Sales of Cigarettes or OTP

See Page 4 Instructions before completing.

SUBMIT BY  
JANUARY 20, 2026

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, 2025: 20 25

Illinois Stamp Inventory on hand January 1, 2026: 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 2025 and no sales were made in 2025, please explain why you have a cigarette distributor license.



# State of Illinois Distributor Affidavit for 2025 Sales of Cigarettes or OTP

See Page 4 Instructions before completing.

SUBMIT BY  
JANUARY 20, 2026

Page 2 of 4

## 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 2025 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.**

<b>Brand Family</b> 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	<b>Sales Volume</b> (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?

Internet Sales

Yes  
 No

Mail Order Sales

Yes  
 No

Are Internet/Mail Order sales made with permission of the manufacturer?

Internet Sales

Yes  
 No  
 Not Applicable

Mail Order Sales

Yes  
 No  
 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 2025 Sales of Cigarettes or OTP

See Page 4 Instructions before completing.

SUBMIT BY  
JANUARY 20, 2026

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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 2025 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 2025 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, 2026 to:**

Illinois Attorney General  
Tobacco Enforcement Bureau  
500 South Second Street  
Springfield IL 62701  
[Tobacco.tobacco@ilag.gov](mailto:Tobacco.tobacco@ilag.gov)

**For Additional Forms and Information**  
Phone (217) 785-8541  
Fax (217) 524-4701  
[www.IllinoisAttorneyGeneral.gov](http://www.IllinoisAttorneyGeneral.gov) (Click on Tobacco)



# State of Illinois Distributor Affidavit for 2025 Sales of Cigarettes or OTP

See Page 4 Instructions before completing.

SUBMIT BY  
JANUARY 20, 2026

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**Instructions:**

- All cigarette licensees must complete this Affidavit, regardless of whether they sold tobacco products during 2025.
- 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 2025 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 2025

Page 1

## Part 1: Distributor Identification

Company Name:	LY: 2025	
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 2025?  Yes  No

B. Did your business sell Cigars in any other state in 2025?  Yes  No

C. Did your business sell Little Cigars, as defined above, in Illinois in 2025?  Yes  No (If yes, complete Part 3.)

D. Did your business sell Little Cigars, as defined above, in any other state in 2025?  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 2025?  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 2025, 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 2025 was \_\_\_\_\_ sticks

E. Total quantity of Little Cigars **stamped** by another and sold in Illinois in 2025 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 2025, 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, 2026

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](mailto:tobacco.tobacco@ilag.gov)  
[www.IllinoisAttorneyGeneral.gov](http://www.IllinoisAttorneyGeneral.gov) (Click on Tobacco)