

Tobacco Information

December 12, 2023

Review each form carefully and complete all steps.

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

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 2023 and Future Sales

Cigarette and OTP Distributors: Included in the 2023 fourth quarter mailing is an affidavit for cigarette distributors and all licensed OTP distributors who filed quarterly reports in one or more quarters in 2023. All licensed cigarette and OTP distributors are required to complete the affidavit and return it by January 20, 2024. The Cigarette Distributor Affidavit included an addendum for reporting cigars classified as cigarettes in Illinois in 2023. 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 2023 will still be required to provide a 2023 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 2023, 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 12, 2023

To: All Tobacco Products License Holders

Tobacco Products License Holders include distributors, retailers, wholesalers and manufacturers who have an "Illinois TP License." A TP license allows a business to sell tobacco products, including roll-your-own (RYO) tobacco (i.e. any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes). Anyone who has a TP license **MUST** file a "Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands" each quarter with the Office of the Illinois Attorney General whether or not they have any sales of RYO tobacco.

If you are receiving this letter you are required to report.

The Tobacco Products Manufacturers' Escrow Enforcement Act of 2003 provides that the only RYO tobacco products allowed to be 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 must appear together on one of the Directories, an updated list of which can be found here:

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

You are required to fill out the following forms (which are enclosed) on a quarterly basis and file it with our office, 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;**
- **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. This report is to include sales of RYO product made by Non-Participating Manufacturers. The

Attorney General Rules require that the forms be filled out completely. The license holder must also indicate whether or not they pay the Illinois Tobacco Products Tax (OTP Tax) for each brand listed. You may provide a computer report of the RYO sales, but you **MUST** also provide the information in columns a-f on the **Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands**. **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.**

Quarterly Reports are due 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, copies of all purchase and sales invoices, and any attachments prior to January 20, 2024.

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. State of Illinois Tobacco Product Distributor Affidavit for 2023 Sales; and
5. Tobacco Information December 2023;

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 Stephanie Farley 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**

<p>1 Name _____</p> <p>2 Address _____</p> <p>3 City, State, Zip _____</p> <p>4 Contact Person(s) _____</p>	<p>5 Report prepared date _____ / ____ / ____</p> <p>6 Reporting quarter: from _____ / _____ to _____ / _____</p> <p>7 Contact Phone _____</p> <p>8 Business Phone _____</p> <p>9 Fax Number _____</p> <p>10 E-Mail Address(es) _____</p>
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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 Tobacco Product Distributor Affidavit for 2023 Sales

See Page 4 Instructions before completing

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The following affidavit must be completed if your business has an Illinois Tobacco Products license. You are required to complete this affidavit even if your Tobacco Products license is currently inactive but was active at any time during 2023. All sections of the affidavit must be completed. If a certain section does not apply to your business please mark it with "n/a" and give a brief explanation.

Part 1: Distributor Identification			
Company Name:		FEIN:	
Mailing Address:			
City:	State:		Zip Code:
Phone:	Fax:	Web Address:	
Illinois Business Tax No.:		Illinois TP License No.:	
Name and title of person completing this affidavit:			
Part 2: Designated Contact			
Name:		Title:	
Mailing Address:			
City:	State:		Zip Code:
Phone:	Fax:	Email:	
Part 3: Questions relating to your business			
A. 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"/> Mail order sales	
<input type="checkbox"/> Sales to retailers	<input type="checkbox"/> Internet sales	<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"/> Other _____			
B. Our sales of tobacco products represent (Check all that apply)			
<input type="checkbox"/> Stamped Cigarettes (complete Part 4)	<input type="checkbox"/> RYO/MYO for which WE PAY The Illinois OTP Tax (complete Part 4)	<input type="checkbox"/> Pipe Tobacco	<input type="checkbox"/> Vape
<input type="checkbox"/> Unstamped Cigarettes (complete Part 4)	<input type="checkbox"/> RYO/MYO for which ANOTHER ENTITY PAYS the Illinois OTP Tax (complete 3C.)	<input type="checkbox"/> Snuff	<input type="checkbox"/> E-cigs
<input type="checkbox"/> "Little Cigars" (complete Part 5)	<input type="checkbox"/> Other: _____	<input type="checkbox"/> Cigars	<input type="checkbox"/> Hookah
C. If you placed a <input checked="" type="checkbox"/> on RYO/MYO for which ANOTHER ENTITY PAYS the Illinois OTP tax in Part 3 B, please list the name of the product and the name of the entity that pays the Illinois OTP tax. Attach additional pages as needed.			



State of Illinois Tobacco Product Distributor Affidavit for 2023 Sales

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Part 5: Little Cigars (Attach additional pages as necessary) You must check Yes or No

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 Little Cigars, as defined above, in Illinois in 2023? Yes No
 B. If yes, list the brand, manufacturer, sticks sold, number per pack and name of company from whom the brand was purchased.

Brand	Manufacturer	Volume	Number Per Pack	Supplier

- C. Did your business sell Little Cigars, **other than those defined above**, in Illinois in 2023? Yes No
 D. If yes, list brand, manufacturer sticks, stick sold her pack and name of company from whom the brand was purchased.
 E. If you placed a ✓ on Yes for Part 5 C, provide documentation proving cigars weight 4 or more pounds per thousand. Provided

Brand	Manufacturer	Volume	Number Per Pack	Supplier

Part 6: Internet/Mail Order Sales You must check Yes or No or Not Applicable

Has the Illinois OTP tax been paid prior to sale via internet or mail order?	<u>Internet Sales</u>	<u>Mail Order Sales</u>
	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
	<input type="checkbox"/> No	<input type="checkbox"/> No
	<input type="checkbox"/> Not Applicable	<input type="checkbox"/> Not Applicable

Are Internet/Mail Order sales made with permission of the Manufacturer?	<u>Internet Sales</u>	<u>Mail Order Sales</u>
	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
	<input type="checkbox"/> No	<input type="checkbox"/> No
	<input type="checkbox"/> Not Applicable	<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 Tobacco Product Distributor Affidavit for 2023 Sales

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Part 7: 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

Signature of Notary

Subscribed and sworn to _____
before me this date:

County

Commission Expires

Submit the completed Affidavit 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)

Instructions:

- All TP license holders must complete this Affidavit, regardless of whether they sold tobacco products during 2023. Each year an affidavit is included in the fourth quarter mailing and must be completed on or before January 20 of the following year.
- Do not include product on which the OTP tax was paid by another licensee in response to Part 4.
- **Where one company holds a number of licenses, each license holder must complete a separate Affidavit.** The license holder that pays the Illinois OTP tax must complete Parts 4-5.
- Respond to each item. If a question does not apply, please explain.
- Distributors are responsible for their own calculations. If computer reports are provided in response to Parts 4 and 5, they must include the total for 2023 by brand family.
- Attach additional pages as needed and where explanations are required.

- Cigarette Making Machine as used in Part 3 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.

"Little Cigars"

- Effective July 1, 2013 Illinois legislation classifies little cigars as cigarettes for tax purposes and requires "Little Cigars" that meet the definition of "any roll, made wholly or in part of tobacco, where each roll has an integrated cellulose acetate filter and weighs less than 4 pounds per thousand and the wrapper or cover of which is made in whole or in part of tobacco" to be stamped with an Illinois cigarette excise tax stamp for those in packs of 20 or 25 and for those in packs of other than 20 or 25 to have the tax paid at the same rate as cigarettes.
- "Little Cigars" as used in Part 3 and Part 5 refer to any roll, made wholly or in part of tobacco, where such roll has an integrated cellulose acetate filter and weighs less than 4 pounds per thousand and the wrapper or cover of which is made in whole or in part of tobacco.
- Little Cigars also include any brands that continue to be taxed under OTP tax on or after July 1, 2013.