Tobacco Information

March 24, 2026

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 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 was 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 were 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 2026 will still be required to provide a 2026 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 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 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 (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

March 24, 2026

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 April 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 March 2026

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 ___/___/___

6 Reporting 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	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 _____

2 Address _____

3 City, State, Zip _____

4 Contact Person(s) _____

5 Report prepared date / /

6 Reporting quarter: from / /
to / /

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).**

Updated 3/6/2023