

DISTRIBUTOR 2016 Q4 QUARTERLY MAILING

The following changes have taken place for this mailing:

- Documents sent by electronic mail only:
 1. Letter to All Distributors of Cigarettes;
 2. Distributor 2016 Q4 Quarterly Mailing;
 3. Distributor Quarterly Report of Sales of NPM Brands;
 4. Distributor Quarterly Report of NPM Sales and Inventory Information (DIST-1);
 5. Distributor 2016 Quarterly Report of PACT Act Transactions;
 6. What's New December 2016; and
 7. State of Illinois Distributor Affidavit for 2016 Sales of Cigarettes or OTP.

 - The State of Illinois Changes in Compliance document will no longer be sent. If there are any directory changes, the information may be found in the Notice to Distributors and will be posted on the Illinois Attorney General website. Click on the following link:
<http://www.illinoisattorneygeneral.gov/tobacco/illinoisdirectories.html>.

 - The Illinois directories of Compliant NPMs and Participating Manufacturers will no longer be sent with the quarterly mailing. You may access both directories on the Illinois Attorney General website. Click on the following link: <http://www.illinoisattorneygeneral.gov/tobacco/illinoisdirectories.html>.

 - Blank copies of the Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands, the Distributor Quarterly Report of NPM Sales and Inventory Information (DIST-1), and the Distributor 2016 Quarterly Report of PACT Act Transactions are included with the 2016 Q4 mailing. Copies of the forms are posted on the Illinois Attorney General website. Click on the following link:
<http://www.illinoisattorneygeneral.gov/tobacco/distributorinfo.html>.
- IMPORTANT: Please fill in your license number in the box in the upper right of the form, all address and contact information in Step 1, and the manufacturer and brand information in Step 2.**



OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS

Lisa Madigan
ATTORNEY GENERAL

December 20, 2016

To: All Distributors of Cigarettes

As you know, 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 Non-participating Manufacturers. The stamping and sale of all other products is prohibited and may result in the suspension or revocation of a distributor's license.

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. The Attorney General Rules require that the distributor provide the name and address of the non-participating manufacturer (column d), name and address of person from whom the brand was purchased (column e) and the name and address of the first importer or first purchaser of each brand (column f). **Beginning June 30, 2004, the Illinois Directory of Compliant NPMs and the Illinois Directory of Participating Manufacturers are effective and in order to be lawfully sold in Illinois, both the manufacturer and the brand family must appear together on one of the Directories. Effective January 1, 2008 the Fire Safety Standard Act (425 ILCS 8/1 et seq.) requires that only brand styles certified and approved by the Fire Marshal may be sold in Illinois.**

Distributors are required to fill out the enclosed form, "Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands," and file it with our Office. **This report is to include both cigarettes and "roll-your-own" product manufactured by manufacturers not participating in the MSA.** If computer reports are attached to the quarterly report, the

quarterly report **MUST** be completed in full for each brand, including columns a-f. The enclosed form must be filed quarterly, **together with the Distributor Quarterly Report NPM Sales and Inventory Information (Dist-1) and copies of all purchase and sales invoices**, 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

Write your license number in the upper right box and provide your address and contact information in Step 1 on the Distributor Quarterly Report. You must provide our office with an electronic mail address on line 10. An updated listing of participating manufacturers can be found on the State of Illinois Directory of Participating Manufacturers at www.IllinoisAttorneyGeneral.gov by clicking on "Tobacco" and then on "Illinois Directories." No information needs to be included on the form as to these manufacturers. **If you have no sales of cigarettes or "roll-your-own" product which are manufactured by non-participating manufacturers, please write "None" under Step 2.** Please return the completed form prior to January 20, 2017.

Also enclosed is the Distributor 2016 Quarterly Report of PACT Act Transactions, which our office requires all licensed distributors to complete. Please return the completed form, with any attachments, prior to January 20, 2017.

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 2016 Quarterly Report of PACT Act Transactions;
4. What's New December 2016;
5. Distributor 2016 Q4 Quarterly Mailing; and
6. State of Illinois Distributor Affidavit for 2016 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 Harris at 217-785-8541.

Marilyn A. Kueper, Chief
Tobacco Enforcement Bureau
500 South Second Street
Springfield, Illinois 62706
Phone: (217) 785-8541
Fax: (217) 524-4701



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

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

LICENSE NO:

QUARTERLY

Note This report must be filed on or before the 20th day of the month following the end of the reporting period..

Step 1: Distributor Information

1 Name _____ from _____ / /

2 Address _____ to _____ / /

3 City, State, ZIP _____

4 Contact Person(s) _____

5 Report prepared date _____

6 Reporting quarter and year. _____

7 Contact Phone _____

8 Business Phone _____

9 Fax Number _____

10 E-Mail Address(es) _____

Step 2: Non-Participating Manufacturer and Brand Information

1	2	3	4	5	6	7	8	9	10
Brand name a	Number of cigarettes 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 (*).	Name and address of foreign NPM brands or first purchaser of non-resident NPM brands f			
_____	_____	_____	_____	_____	_____	_____			
_____	_____	_____	_____	_____	_____	_____			
_____	_____	_____	_____	_____	_____	_____			
_____	_____	_____	_____	_____	_____	_____			
_____	_____	_____	_____	_____	_____	_____			

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. Last Updated 9/4/2015

Instructions

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

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 manufacturer who is not participating in the tobacco Master Settlement Agreement. 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. 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:

- January, February, and March is due on or before April 20,
- April, May, and June is due on or before July 20,
- July, August, and September is due on or before October 20, and
- October, November, and December is due on or before January 20 of the following year.

Where do I send my completed report?

Mail your completed report to the Tobacco Enforcement Unit at the address below:

OFFICE OF THE ATTORNEY GENERAL
TOBACCO ENFORCEMENT BUREAU
500 SOUTH 2nd STREET
SPRINGFIELD IL 62706

Please provide to each manufacturer you listed in Step 2, a copy of the information applicable to such manufacturer.

Specific Instructions

Step 1: Distributor information

Lines 1-3 Provide your business name and address at which you wish to receive mailings.

Line 4 Provide the name of the person the Attorney General should contact with questions regarding this filing.

Line 5 Write the date that the report was prepared.

Line 6 Write the period this report covers.

Line 7-8 Provide telephone numbers for the distributor and contact person.

Line 9 Provide the fax number for the business.

Line 10 Provide an e-mail address for purposes of receiving electronic mail updates and notifications.

Step 2: 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 Participating Manufacturers. 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 participating manufacturers can be found on the internet at www.illinoisAttorneyGeneral.gov. <http://www.naaag.org>.

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.

Use/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.



Illinois Attorney General
Tobacco Enforcement Bureau
500 South Second Street
Springfield, Illinois 62701
(217)785-8541
fax (217)524-4701

Distributor Quarterly Report NPM Sales & Inventory Information

DIST-1	
Cig Lic. No.	
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 (OTP Tax Paid)
 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
 _____ 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 state and quantity sold during the quarter
- 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 62706
(217)785-6541 fax (217)524-4701

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

LICENSE NO:

QUARTERLY

Step 1: Distributor Information

1 Name _____ 5 Report prepared date _____ / ____ / ____

2 Address _____ 6 Reporting year: _____ from _____ / ____ to _____ / ____ / ____

3 City, State, Zip _____ 7 Contact Phone _____

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, or smokeless tobacco that was 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 2016 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).

What's New?

December 2016

Distributor Affidavits for 2016 and Future Sales

Cigarette and OTP Distributors: Included in the fourth quarter mailing is an affidavit for cigarette distributors and all licensed OTP distributors who filed quarterly reports in one or more quarters in 2016. All licensed Cigarette and OTP distributors are required to complete the affidavit and return it by January 20, 2017. The Cigarette Distributor Affidavit includes an addendum for reporting cigars classified as cigarettes in Illinois in 2016. Cigars that are not considered to be cigarettes are also reported on the Affidavit. Please review the instructions and definitions for the cigars to which the addendum applies.

Both affidavits include questions regarding cigarette machines and the cigarette machine operator license. The Cigarette Machine Operators' Occupation Tax Act (SB 2194) effective August 1, 2012, requires cigarette machine operators to be licensed by the Illinois Department of Revenue and to report monthly to Revenue (copy to Illinois Office of Attorney General) their sales and other information relating to the operation of cigarette machines. An insert about the legislation was included in the 2012 Q3 mailing and is available from the Tobacco Enforcement Bureau.

Cigarette and OTP distributors will be required to complete a similar affidavit for 2017 sales and should retain adequate records to complete future affidavits. Each year an affidavit is included in the fourth quarter mailing and must be completed on or before January 20 of the following year. Notices of violation have been sent to distributors that have not completed the affidavit for 2015 and returned it to our office.

Changes with this Mailing

Effective September 2015, the Illinois Directories of Participating Manufacturers and Compliant NPMs will no longer be distributed with the quarterly mailing. Both directories may be accessed on the Illinois Attorney General website, www.illinoisattorneygeneral.gov, click Tobacco at the bottom of the page, then click Illinois Directories, or click on the link: <http://www.illinoisattorneygeneral.gov/tobacco/illinoisdirectories.html>. Furthermore, the "Changes in Compliance Status" will also no longer be included in the quarterly mailing. The Notice to Distributors of additions or deletions to the Directories will also be posted at the website above. If you have any questions, please contact our office at 217-785-8541.

Little Cigars Classified as Cigarettes for Tax Purposes

Effective July 1, 2013 Illinois legislation requires "Little Cigars" that meet the definition of "any roll, made wholly or in part of tobacco, where such roll has an integrated cellulose acetate filter and weighs less than four 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 other than 20 or 25 to have the tax paid at the same rate as cigarettes. Our office has included questions on the Distributor Annual 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 tax 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 needs distributors to confirm the amount of cigarettes sold with Illinois tax stamps as well as the amount of Little Cigars sold with Illinois tax stamps. Letters and an Affidavit were sent to licensed cigarette distributors on June 30, 2016, requesting confirmation of 2014 Little Cigar sales which had Illinois stamps affixed. We will send a similar request for Little Cigar 2015 and later sales in the future.

NPM Sales and Inventory Information

As of the 2013 Q1 mailing, included in each quarterly mailing is a form that Distributors, which report sales of NPM brands on the Distributor Quarterly Report of Non-Participating Manufacturer 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 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 Attorney General 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 for each brand family and to list the information in columns a through f for each brand family.

Prevent All Cigarette Trafficking Act

Under the Prevent All Cigarette Trafficking Act ("PACT ACT"), effective June 29, 2010, individuals and businesses that sell cigarettes, RYO, and smokeless tobacco products must file reports with DOR no later than the 10th of each month that include a memorandum or copy of the invoice covering *all shipments* of cigarettes into Illinois during the previous month. The memorandum or invoice in each case must include the name and address of the person to whom the shipment was made, the brand, and quantity of cigarettes sold, transferred or shipped. To register, contact the Illinois DOR. For more information, see the PACT Act Alert posted on the OAG website. In 2016, PACT Act reports must be submitted in addition to the quarterly report of NPM sales. Enclosed in the quarterly mailing is the Distributor 2016 Quarterly Report of PACT Act Transactions.

What's Banned?

The only cigarettes which can be stamped and sold in Illinois are those manufactured by (1) MSA Participating Manufacturers, or (2) Compliant Non-Participating Manufacturers, which manufacturers and brand families appear together on the Illinois Directory of Participating Manufacturers or the Illinois Directory of Compliant NPMs. The stamping and sale of all other products are prohibited. (The sale and distribution of all Bidi cigarettes are also banned, by virtue of P.A. 91-734, eff. 1-1-01.) The Illinois Directories are posted on the Illinois Attorney General website. Distributors can also call the Tobacco Enforcement Bureau at (217) 785-8541 for up-to-date information.

Effective June 30, 2006, we no longer post the Manufacturers Whose Cigarettes are Banned from Sale in Illinois by Court Order on our website. Manufacturers and brands NOT LISTED on the Directory of Participating Manufacturers or on the Directory of Compliant NPMs may NOT be sold in Illinois regardless of whether there is a court order banning such sales.

Illinois Directories

Effective August 1, 2008, 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' Escrow 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. The NAAG List of Participating Manufacturers has not been in effect in Illinois since June 29, 2004.

Directory changes requested by the Fire Marshal under the Cigarette Fire Safety Standard Act are included in "Illinois Directory 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 and Rules, and Illinois Department of Revenue information are available at the Illinois Attorney General website, www.IllinoisAttorneyGeneral.gov (Click on Tobacco at the bottom of the page).

Notification of Change of Address

The Attorney General obtains addresses on a quarterly basis from the Illinois Department of Revenue. Please report any changes in address, 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 62706

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



State of Illinois Distributor Affidavit for 2016 Sales of Cigarettes or OTP

MAIL BY
JANUARY 20, 2017

See Page 5 Instructions before completing.

p. 1 of 5

Part 1: Distributor Identification

Company Name		FEIN
Mailing Address		
City	State	Zip Code
Phone	Fax	Web Address
Illinois Business Tax Number	Cigarette License No.	TP License No.
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"/> Pipe Tobacco |
| <input type="checkbox"/> Unstamped Cigarettes | <input type="checkbox"/> RYO/MYO for which ANOTHER ENTITY PAYS the Illinois OTP tax | <input type="checkbox"/> Snuff |
| <input type="checkbox"/> Cigarettes which have already been STAMPED BY ANOTHER entity | <input type="checkbox"/> Other: _____ | <input type="checkbox"/> Cigars |
| | | <input type="checkbox"/> "Little Cigars" |

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"/> Other _____ |

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, 2016: 20 _____ 25 _____

Illinois Stamp Inventory on hand January 1, 2017: 20 _____ 25 _____

If no stamps were purchased in 2016 and no sales were made in 2016, please explain why you have a cigarette distributor license. _____

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



State of Illinois Distributor Affidavit for 2016 Sales of Cigarettes or OTP

Part 5: Little Cigars

You must check Yes or No.

Does your business sell Little Cigars that are classified as cigarettes in Illinois? Yes No

Illinois 2016 Sales of packs of 20-25 cigars Yes No

Illinois 2016 Sales of packs other than 20-25 Yes No

If you answered yes to any of the above, complete the Little Cigar/Cigarette Addendum.

Does your business sell Little Cigars that are not classified as cigarettes in Illinois? Yes No

If yes, list the brand, manufacturer and sales volume (in sticks). Provide proof that such cigars weigh 4 or more pounds per thousand.

Brand	Manufacturer	Sticks	Brand	Manufacturer	Sticks

Part 6: Internet/Mail Order Sales

You must check Yes, No or Not Applicable

Are Illinois cigarette stamps affixed to cigarettes sold via internet or mail order? Internet Sales Mail Order Sales
 Yes Yes
 No No
 Not Applicable Not Applicable

Are Internet/Mail Order sales made with permission of the manufacturer? Internet Sales Mail Order Sales
 Yes Yes
 No No
 Not Applicable 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:

Part 7: Vending Machine Sales

You must check Yes or No.

Does your business sell cigarettes to retailers that sell cigarettes via vending machines? Yes No

If Yes, on a separate sheet, provide the name, address and phone number for each customer.

Part 8: Cigarette Machine Sales

You must check Yes or No.

Does your business have a Cigarette Machine that your employees and/or customers use to make stick cigarettes onsite from RYO/MYO, pipe or other tobacco? Yes No

Do you have a Cigarette Machine operator license? Yes No



State of Illinois Distributor Affidavit for 2016 Sales of Cigarettes or OTP

Part 9: 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 2016 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 2016 to pay the OTP tax:

Part 10: Industry Shipment Reporting *You must check Yes or No.*

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

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

<input type="checkbox"/> 1999	<input type="checkbox"/> 2000	<input type="checkbox"/> 2001	<input type="checkbox"/> 2002	<input type="checkbox"/> 2003
<input type="checkbox"/> 2004	<input type="checkbox"/> 2005	<input type="checkbox"/> 2006	<input type="checkbox"/> 2007	<input type="checkbox"/> 2008
<input type="checkbox"/> 2009	<input type="checkbox"/> 2010	<input type="checkbox"/> 2011	<input type="checkbox"/> 2012	<input type="checkbox"/> 2013
<input type="checkbox"/> 2014	<input type="checkbox"/> 2015	<input type="checkbox"/> 2016		

Do you report sales to any other entity? Yes No

If yes, list all manufacturers or other entities to whom you provide information regarding sales in Illinois:

List all manufacturers for which you have contracts, agreements or some other arrangement to report sales information, including any direct buyer/customer agreements.

Part 11: Designated Contact

Name		Title	
Mailing Address			
City	State	Zip Code	
Phone	Fax	E-mail	



State of Illinois Distributor Affidavit for 2016 Sales of Cigarettes or OTP

Part 12: 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, 2016

Submit the completed Affidavit to:

Illinois Attorney General
Tobacco Enforcement Bureau
500 South Second Street
Springfield IL 62706

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

Instructions:

- ▶ All cigarette licensees must complete this Affidavit, regardless of whether they sold tobacco products during 2016.
- ▶ 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 3-5.
- ▶ 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 and 5, they must include the total for 2016 by brand family.
- ▶ Attach additional pages as needed and where explanations are required.
- ▶ Cigarette Making Machine as used in Part 8 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 2 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.



State of Illinois Cigarette Distributor Affidavit Little Cigar/Cigarette Addendum

Part 1: Distributor Identification

Company Name	LY: 2016
Cigarette License No.	TP License No.

Part 2: Sales of Cigars

For each brand family of Cigars that are classified as cigarettes in Illinois in 2016, list the brand, manufacturer, number of cigars per pack, sales volume (in sticks), and whether the cigars had an Illinois tax stamp affixed, were sold unstamped and the OTP tax was paid or were sold unstamped and the cig tax was paid.

Brand	Manufacturer	Number of Cigars per pack	Sticks Sold		
			Stamped	Unstamped OTP tax paid	Unstamped Cig tax paid



State of Illinois Cigarette Distributor Affidavit Little Cigar/Cigarette Addendum

Part 3: Additional Info for Cigars Classified as Cigarettes

For each brand family of cigars classified as cigarettes in 2016, provide the following:

- ▶ 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, including 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.
- ▶ Documentation for Illinois tax stamps (in sticks) affixed to cigar packs.
- ▶ Filings with Revenue and/or documentation sufficient to identify the cigars shipped to you including the brand, manufacturer, quantity and who shipped the product.
- ▶ 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 to.
- ▶ 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.
- ▶ Original packaging for one brand style which is representative of each brand family of cigars classified as cigarettes. Flat, empty cartons are preferred.

Part 4: 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, 2017

Submit the completed Addendum with the completed Affidavit to:

**Illinois Attorney General
Tobacco Enforcement Bureau
500 South Second Street
Springfield IL 62706**

For Additional Forms and Information

Phone (217) 785-8541

Fax (217) 524-4701

www.IllinoisAttorneyGeneral.gov (Click on Tobacco)