



Schedule REG-1-C Cigarette and Tobacco Products Information

Step 1: Identify your business or organization and the operation's physical location - Complete a separate Schedule REG-1-C for each location.

Business name: _____

FEIN: _____ - _____

Business address: _____

SSN: _____ - _____ - _____

Number and street

(Proprietorship only)

City _____ State _____ ZIP _____

Contact for this schedule: _____

If your business is a corporation, are you publicly traded? ___ Yes ___ No

Phone: (_____) _____ - _____

If "Yes", provide the ticker symbol: _____

Email address: _____

Step 2: Identify the type of business operations at this location (see additional instructions)

- Cigarette or tobacco products retailer** - If you sell cigarettes or other tobacco products at retail, you must:
 - submit an application for a license to sell these products at retail using MyTax Illinois, available on our website at tax.illinois.gov.
 - submit a separate license application for each location where you will sell cigarettes or other tobacco products at retail.

- Cigarette distributor** - Check the box for a cigarette distributor's license if you:
 - purchase unstamped packages of cigarettes or little cigars from manufacturers, **or**
 - purchase stamped or unstamped packages of cigarettes or little cigars from other licensed cigarette distributors, **and**
 - apply Illinois cigarette tax stamps to cigarette packages or packages of little cigars containing 20 or 25 sticks.

Additional instructions: A cigarette distributor must

- submit a \$250.00 fee. Make your check payable to "Illinois Department of Revenue."
- file a \$2,500.00 bond by completing Form REG-4-A, Financial Responsibility Bond, or Form REG-4-D, Financial Institution Irrevocable Letter of Credit Bond.*
- provide us with three letters from recognized manufacturers stating their intent to sell cigarettes to you once you are licensed.
- submit a Form EFT-1, Authorization Agreement for Certain Electronic Payments.*
- also register as an **other tobacco products distributor** if you distribute any product defined as a little cigar.

- Cigarette secondary distributor** - Check the box for a cigarette secondary distributor's license if you:

- purchase Illinois stamped packages of cigarettes from licensed distributors, **and**
- sell Illinois stamped cigarette packages, **and**
- sell 75% or more of Illinois stamped packages to retailers for resale.

Additional instructions: A cigarette secondary distributor must

- submit a \$250.00 fee. Make your check payable to "Illinois Department of Revenue."
- also register as a **cigarette retailer** electronically using MyTax Illinois if you sell Illinois stamped cigarette packages at retail.

- Cigarette manufacturer** - Check the box for a cigarette manufacturer's license if you:

- manufacture or import cigarettes **and**
- sell unstamped packages to licensed cigarette distributors.

Additional instructions: A cigarette manufacturer

- who has any cigarette manufacturer's representatives making sales of Illinois stamped packages of cigarettes to retailers must attach a completed Schedule REG-1-MR, Illinois Cigarette Manufacturer's Representative.*

- Cigarette machine operator** - Check the box for a cigarette machine operator's license if you:

- possess any machine, equipment, or device that makes or fabricates cigarettes **and**
- engage in the business of making the machine available to individuals to make or fabricate cigarettes for their own use or consumption (not for resale).

Additional instructions: A cigarette machine operator must

- provide your federal Manufacturer of Tobacco Products permit # _____ (required).
- submit a \$250.00 fee. Make your check payable to "Illinois Department of Revenue."
- file a \$2,500.00 bond by completing Form REG-4-A, Financial Responsibility Bond, or Form REG-4-D, Financial Institution Irrevocable Letter of Credit Bond.*

- Other tobacco products distributor** - Check the box for an other tobacco products distributor's license if you:

- sell other tobacco products to retailers **or**
- sell other tobacco products at retail on which all of the tobacco products excise tax has not been collected by your supplier.

Additional instructions: If you

- also sell any product defined as a little cigar on which the tax has not been paid, you must register as a **cigarette distributor**.
- are **not** registered as a **cigarette distributor** at the location listed in Step 1, you must file a Tobacco Products Tax Act bond in the amount of three times your average estimated monthly tobacco tax liability by completing Form REG-4-A, Financial Responsibility Bond, or Form REG-4-D, Financial Institution Irrevocable Letter of Credit Bond.*
- also sell other tobacco products at retail, you must register as a **cigarette retailer** or **other tobacco products retailer** electronically using MyTax Illinois.

* Forms and schedules are available on our website at tax.illinois.gov

Mail your completed schedule, with any required attachments and payments to:



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