



# *i*nformational

## *Bulletin*

Brian Hamer, Director

## Information for Distributor-to-Distributor Sales or Transfers of Cigarette Packages

### *To: Cigarette Distributors*

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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Effective immediately, this bulletin supersedes a portion of Informational Bulletin FY 2009-03, regarding distributor-to-distributor sales or transfers of stamped and unstamped cigarette packages.

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**For information or forms**  
Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

Call us at:  
217 782-6045

Call our TDD  
(telecommunications device  
for the deaf) at:  
1 800 544-5304

### May cigarette packages be sold or transferred between distributors?

**Yes.** Stamped or unstamped cigarette packages may be sold or transferred between licensed cigarette distributors. The sale or transfer must be accounted for on the cigarette distributor's monthly tax returns and schedules.

### What if I need additional information?

Please see our website for additional information. For detailed questions about your account, please contact us by phone.