



# Form RC-25 Instructions

## General Information

### Who must file a report?

You must file this report if you are a distributor who has affixed an Illinois tax stamp to packages of cigarettes that were imported into the United States for resale in Illinois.

**Note:** You must file this report each month even if you did not import any cigarettes during the month for which the report is filed.

### What must I attach to this report?

You must attach

- **Schedule RC-25-C, Distributor's Confidential Report**, that identifies the imported cigarettes, supplier, and persons to whom the imported cigarettes have been conveyed for resale;
- **Schedule RC-25-A, Cigarette Manufacturer/Importer Certification**, that certifies the manufacturer or importer has complied with the
  - package health warning and ingredient reporting requirements of the federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1333 and 1335a; and
  - provisions of Exhibit T of the Master Settlement agreement entered in the case of *People of the State of Illinois v. Philip Morris, et al.* and includes a statement indicating whether the manufacturer is or is not a participating tobacco manufacturer within the meaning of Exhibit T;
- a copy of the permit issued to the person importing cigarettes into the United States under the Internal Revenue Code, 25 U.S.C. 5713; and
- a copy of the customs form that contains the Internal Revenue Service's cigarette tax information required by the U.S. Bureau of Alcohol, Tobacco and Firearms.

### When and where do I file?

You must file this report, including all attachments, on the first business day of each month for the preceding month. Make a copy of your completed Form RC-25 for your records.

Mail your completed Form RC-25 and attachments to:

EXCISE TAXES DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19477  
SPRINGFIELD IL 62794-9477

## Step-by-Step Instructions

### Step 1: Identify your business

**Line 1** – Write your Illinois Account ID; your cigarette License number (issued by us); the name of your business; and your business' address on the lines provided.

**Line 2** – Tell us the period (month and year) for which you are filing the report.

**Line 3** – Tell us if you are filing your report to amend a previously filed report by checking the appropriate box.

**Line 4** – Check this box if your address has changed or you need to change information on your address label.

### Step 2: List the brand and brand styles of the imported cigarettes

Describe the imported cigarettes by brand and brand type. If you need more space, you may photocopy this form. If you do need to make a photocopy, only complete Step 1, Lines 1 and 2, and Step 2 of your photocopy.

**Note:** You do not need to complete Step 3 on your photocopies.

### Step 3: Sign below

This report must be signed by the distributor or the person authorized to sign reports for the business. Also print the name of the person signing the report, his or her title, the date the report was signed, and a telephone number where we can reach you if we have questions.

### Questions?

If you have questions or need help, write us at the address we have listed or call our Springfield office weekdays from 8:00 a.m. to 4:30 p.m. at **217 782-6045**.

