

Form RC-25-A Instructions

General Information

Who must complete this certification?

Manufacturer or importer — You must complete this certification if you are a manufacturer or importer from which an Illinois distributor has purchased cigarettes to be imported into the United States intended for resale in Illinois. When you have completed this certification, you must give it to the distributor purchasing your cigarettes.

Distributors — You must attach this completed certification to Form RC-25, Cigarette Importation Report, along with

- **Form 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;
- 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?

Distributors must include Form RC-25-A with Form RC-25, which is due 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:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

Questions?

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