



# 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: \_\_\_\_\_  
Number and street

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
(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 a separate license application for each location where you will sell cigarettes or other tobacco products at retail using MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov).

**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.

Will you be selling little cigars?  YES  NO (If yes, you will also need to register for an other tobacco products distributor license)

If yes, will you be selling little cigars in package quantities of 20 or 25?  YES  NO (If yes, you will be registered for a little cigar subaccount)

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.

Will you be selling little cigars?  YES  NO If yes, what package quantities will you be selling?  20 or 25  other quantities

(If 20 or 25, you also need to register for a Cigarette Distributor license. If registering on MyTax Illinois, Cigarette Distributor license will be automatically selected.)

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**.
- other tobacco products at retail, you must register as a **cigarette retailer** or **other tobacco products retailer** using MyTax Illinois.

Bonding requirement: Email us at [rev.regbond@illinois.gov](mailto:rev.regbond@illinois.gov) for information about possible bond requirements.

\* Forms and schedules are available on our website at [tax.illinois.gov](http://tax.illinois.gov).

## Step 3: Sign below

I certify under penalty of perjury that I will comply fully with the Tobacco Products Manufacturers' Escrow Enforcement Act of 2003. 30 ILCS 167.

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

CENTRAL REGISTRATION DIVISION 3-222  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19039  
SPRINGFIELD IL 62794-9039