



# RC-25-C Distributor's Confidential Report

## Step 1: Identify your business

1 Business name: \_\_\_\_\_ 2 Account ID: \_\_\_\_\_

3 Address: \_\_\_\_\_  
Number and street

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

4 License no: \_\_\_\_ - \_\_\_\_\_

5 For what period are you completing this report? \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Year

6 Is this an amended report?  yes  no

7  Check here if your address has changed.

## Step 2: Read this information

This report must be completed by all Illinois licensed distributors that import cigarettes into the United States to which Illinois tax stamps have been affixed in the preceding month. You must provide information about your supplier, the cigarettes that were imported and the persons to whom these cigarettes have been conveyed for resale. Your completed report will be treated as confidential and exempt from disclosure under the Freedom of Information Act. Make a copy for your records.

Your completed Form RC-25-C must be attached to Form RC-25, Cigarette Importation Report, that is due the first day of each month for the preceding month. Besides Form RC-25-C, you must also attach to Form RC-25:

- **Form RC-25-A, Cigarette Manufacturer/Importer Certification**, that certifies the manufacturer or importer has complied with the
  - packaging 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 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, 26 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.

### Cigarettes exempt from these requirements:

Only cigarettes that are allowed to be imported or brought into the United States for personal use are exempt from these requirements. Also, any cigarettes sold or intended to be sold as duty-free merchandise by a duty-free sales enterprise under the provisions of 19 U.S.C. 1555(b) and any implementing regulations are exempt.

### Penalties for noncompliance with these requirements:

Failure to comply with all requirements for imported cigarettes into Illinois may result in your distributor license being suspended or revoked. In addition, a penalty that cannot exceed the greater of 500 percent of the retail value of the cigarettes involved or \$5,000 may also be imposed. Cigarettes that are acquired, held, owned, possessed, transported in, sold, distributed, or imported into Illinois in violation of these requirements will be considered contraband. Contraband cigarettes may be seized and forfeited and will be destroyed. This applies whether or not the violation was intentional. A violation is also an unlawful practice as provided in Illinois' Consumer Fraud and Deceptive Business Practices Act.

Under the Trademark Registration and Protection Act and the Counterfeit Trademark Act, cigarettes imported or reimported into the United States for sale or distribution under any trade name, trade dress, or trademark that is the same as, or confusingly similar to, any trade name, trade dress, or trademark used for cigarettes manufactured in the United States for sale or distribution in the United States will be presumed to have been purchased outside the ordinary trade channels.

Any person may bring action for appropriate injunctive or other equitable relief for a violation of these requirements, actual damages, interest on the damages from the date of the complaint, taxable costs, and reasonable attorney's fees. If the violation is found to be flagrant, the amount of recovery may be increased to an amount not to exceed three times the actual damages sustained by the violation.

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### Step 3: Provide your import information

If you need to identify more than provided for here, do so using the same format.

Supplier	Cigarette license no.	Brand style	No. of cigarettes
Name: _____	_____	_____	_____
Address: _____	_____	_____	_____
_____	_____	_____	_____

***Retailer or reseller information:***

Name: _____	Retailer or resellers' Illinois sales tax
Address: _____	Account ID: _____
_____	_____

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Supplier	Cigarette license no.	Brand style	No. of cigarettes
Name: _____	_____	_____	_____
Address: _____	_____	_____	_____
_____	_____	_____	_____

***Retailer or reseller information:***

Name: _____	Retailer or resellers' Illinois sales tax
Address: _____	Account ID: _____
_____	_____

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Supplier	Cigarette license no.	Brand style	No. of cigarettes
Name: _____	_____	_____	_____
Address: _____	_____	_____	_____
_____	_____	_____	_____

***Retailer or reseller information:***

Name: _____	Retailer or resellers' Illinois sales tax
Address: _____	Account ID: _____
_____	_____

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Supplier	Cigarette license no.	Brand style	No. of cigarettes
Name: _____	_____	_____	_____
Address: _____	_____	_____	_____
_____	_____	_____	_____

***Retailer or reseller information:***

Name: _____	Retailer or resellers' Illinois sales tax
Address: _____	Account ID: _____
_____	_____

### Step 4: Sign below

Under penalties of perjury, I state that I have examined this schedule and all attachments and, to the best of my knowledge, it is true, correct, and complete. I also state that such information is taken from the books and records of the business for which this schedule is filed.

\_\_\_\_\_  
Distributor's signature

\_\_\_\_\_  
Title of the person that signed above

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

\_\_\_\_\_  
Printed name of the person signing this report

(\_\_\_\_\_) - \_\_\_\_\_  
Telephone number

