



Illinois Department of Revenue

Informational Bulletin

Brian Hamer
Director of Revenue

For information or forms...

- Call us at:
1 800 732-8866 or
217 782-3336
- Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304
- Write us at:
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044
- Visit our web site at:
tax.illinois.gov
- Call our 24-hour
Forms Order Line at:
1 800 356-6302

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

Cigarette Tax Information

To: All Illinois licensed cigarette distributors

This bulletin is in response to inquiries regarding sales and transfers of cigarette packages and unaffixed cigarette stamps between Illinois licensed cigarette distributors.

Can *stamped* cigarette packages be sold or transferred between distributors?

No. Illinois Cigarette tax must be collected by the distributor from the retailer at or before the time of the sale. The Illinois Cigarette Tax Act and Cigarette Use Tax Act do not provide for distributor-to-distributor sales.

Can *unstamped* cigarette packages be sold or transferred between distributors?

No. The Illinois Cigarette Tax Act and Cigarette Use Tax Act require a distributor to firmly affix the appropriate stamp to each package of cigarettes before delivery to a purchaser.

Manufacturers must imprint a message (beneath the outside wrapper) that the tax has been paid before delivery.

Can *unaffixed* cigarette stamps be sold or transferred between distributors?

No. Any unaffixed cigarette stamps must be returned to the Illinois Department of Revenue to receive a refund. Refunds are only granted to the licensed cigarette distributor who purchased the stamps being returned.

Can a distributor who ceases doing business, sell or transfer their cigarette inventory or unaffixed cigarette stamps?

Yes, provided the cigarette distributor has obtained the Illinois Department of Revenue's (IDOR) approval **prior** to the sale or transfer. IDOR requires a written request which must include a detailed report of the inventory being sold or transferred.

