



**OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS**

Lisa Madigan
ATTORNEY GENERAL

**NOTICE TO DISTRIBUTORS
Removal of NPM and Brand Family
September 19, 2017**

This notice is provided to all entities licensed to distribute cigarettes and RYO in Illinois pursuant to Rule 250.80 of the Illinois Administrative Code. The following revisions will be made effective **September 29, 2017** to the Illinois Directory of Participating Manufacturers. Brand style revisions pursuant to the Cigarette Fire Safety Standard Act (425 ILCS 8/1 et seq) are not included on this notice but are included in a document on our website titled Illinois Directory Changes Under the Cigarette Fire Safety Standard Act.

<u>Manufacturer Name</u>	<u>Add/ Delete</u>	<u>Product Type</u>	<u>Brand Family</u>
Removal of NPM and Brand Family:			
National Tobacco Company, L.P.	Delete	RYO	Zig Zag

If you have any questions, please contact us at:

Tobacco Enforcement Bureau
Office of the Illinois Attorney General
500 South Second Street
Springfield, IL 62706
Phone: (217) 785-8541
Fax: (217) 524-4701

DISTRIBUTOR 2017 Q3 QUARTERLY MAILING

The following changes have taken place for this mailing:

- Documents sent by electronic mail only:
 1. Letter to All Tobacco Products License Holders;
 2. Distributor 2017 Q3 Quarterly Mailing;
 3. Distributor Quarterly Report of Sales of NPM Brands;
 4. Distributor Quarterly Report of NPM Sales and Inventory Information (DIST-1);
 5. Distributor 2017 Quarterly Report of PACT Act Transactions;
 6. Notice to Distributors of Brand Family Changes dated September 19, 2017; and
 7. What's New September 2017

- The State of Illinois Changes in Compliance document will no longer be sent. If there are any directory changes, the information may be found in the Notice to Distributors and will be posted on the Illinois Attorney General website. Click on the following link:
<http://www.illinoisattorneygeneral.gov/tobacco/illinoisdirectories.html>.

- The Illinois directories of Compliant NPMs and Participating Manufacturers will no longer be sent with the quarterly mailing. You may access both directories on the Illinois Attorney General website. Click on the following link: <http://www.illinoisattorneygeneral.gov/tobacco/illinoisdirectories.html>.

- Blank copies of the Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands, the Distributor Quarterly Report of NPM Sales and Inventory Information (DIST-1), and the Distributor 2017 Quarterly Report of PACT Act Transactions are included with the 2017 Q3 mailing. Copies of the forms are posted on the Illinois Attorney General website. Click on the following link:
<http://www.illinoisattorneygeneral.gov/tobacco/distributorinfo.html>.
IMPORTANT: Please fill in your license number in the box in the upper right of the form, all address and contact information in Step 1, and the manufacturer and brand information in Step 2.



OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS

Lisa Madigan
ATTORNEY GENERAL

September 19, 2017

To: All Tobacco Products License Holders

Tobacco Products License Holders include distributors, retailers, wholesalers and manufacturers who have an "Illinois TP License." A TP license allows a business to sell tobacco products, including roll-your-own (RYO) tobacco (i.e., any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes). Anyone who has a TP license **MUST** file a "Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands" each quarter with the Office of the Illinois Attorney General whether or not they have any sales of RYO tobacco.

The Tobacco Product Manufacturers' Escrow Enforcement Act of 2003 provides that the only RYO tobacco products allowed to be sold in Illinois are those manufactured by (1) MSA Participating Manufacturers, or (2) Compliant Non-Participating Manufacturers. **The sale of all other RYO tobacco products is prohibited and may result in the suspension or revocation of a TP license.** Beginning June 30, 2004, the Illinois Directory of Compliant NPMs replaced the Substantial Compliance List and the Illinois Directory of Participating Manufacturers replaced the NAAG List of Participating Manufacturers. **As of June 30, 2004, in order to be lawfully sold in the State of Illinois, both the manufacturer and the brand family must appear together on one of the Directories. Effective January 1, 2008, the Fire Safety Standard Act (425 ILCS 8/1 et seq. requires that only brand styles certified with the Fire Marshal may be sold in Illinois.**

You are required to fill out the enclosed form, "Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands" and file it with our office quarterly, **together with the Distributor Quarterly Report NPM Sales and Inventory Information (Dist-1) and copies of all purchase and sales invoices**, according to the schedule below. This report is to include sales of "roll-your-own" product made by manufacturers not participating in the MSA. The Attorney General Rules require that the license holder provide the name of the brand being sold (column a), ounces of roll-your-own sold for the specified quarter (column c), name and address of the non-participating manufacturer (column d), name and address of person from whom the brand was purchased (column e) and the name and address of the first importer or first purchaser of each brand (column f). The license holder must also indicate whether or not they pay the Illinois Tobacco Products Tax (OTP Tax) for each brand listed. You may provide a computer report of the RYO sales, but you **MUST** also provide the information in columns a-f on the quarterly report form. **If you have no sales of "roll-your-own" product which are manufactured by non-participating manufacturers, please write "None" under Step 2.**

Write your license number in the upper right box and provide your address and contact information in Step 1 on the Distributor Quarterly Report. You must provide our office with an electronic mail address on line 10. An updated listing of participating manufacturers can be found at www.IllinoisAttorneyGeneral.gov by clicking on "Tobacco" and then on "Illinois Directories." No information needs to be included on the form as to these manufacturers. **Please return the completed form and copies of all purchase and sales invoices prior to October 20, 2017.** Quarterly Reports are due according to the following schedule:

Quarter	Date Range	Report Due
First	Jan. 1 - Mar. 31	April 20
Second	Apr. 1 - Jun. 30	July 20
Third	Jul. 1 - Sept. 30	October 20
Fourth	Oct. 1 - Dec. 31	January 20

Also enclosed is the Distributor 2017 Quarterly Report of PACT Act Transactions which our office requires all licensed distributors to complete. Please return the completed form, with any attachments, prior to October 20, 2017.

Enclosed are copies of the following:

1. Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands;
2. Distributor Quarterly Report NPM Sales and Inventory Information (Dist-1);
3. Distributor 2017 Quarterly Report of PACT Act Transactions;
4. What's New September 2017;
5. Distributor 2017 Q3 Quarterly Mailing; and
6. Notice to Distributors of Brand Family Changes dated September 19, 2017.

The Attorney General's office appreciates the cooperation of TP license holders in reporting NPM sales prior to the required deadline. If you have further questions, please contact Jackie Pryor or Stephanie Farley at 217-785-8541.

Marilyn A. Kueper, Chief
Tobacco Enforcement Bureau
500 South Second Street
Springfield IL 62706
Phone: (217) 785-8541
Fax: (217) 524-4701



Illinois Attorney General
Tobacco Enforcement Bureau
500 South Second Street
Springfield, Illinois 62706
(217)785-8541 fax (217)524-4701

Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands

LICENSE NO:

QUARTERLY

Note This report must be filed on or before the 20th day of the month following the end of the reporting period..

Step 1: Distributor Information

1 Name _____ / /

2 Address _____ from / /

3 City, State, ZIP _____ to / /

4 Contact Person(s) _____

5 Report prepared date _____

6 Reporting quarter and year: _____

7 Contact Phone _____

8 Business Phone _____

9 Fax Number _____

10 E-Mail Address(es) _____

Step 2: Non-Participating Manufacturer and Brand Information

	Brand name a	Number of cigarettes sold within the state b	Ounces of roll-your-own tobacco sold within the state c	Non-participating manufacturer name and address d	Illinois Tobacco Products Tax (OTP) paid by or Product stamped by ("U" or "A") Us/Another	Name and address of the person from whom brand was purchased. If this company paid the Illinois tobacco products tax or stamped the product, indicate by asterisk (*). e	Name and address of the first importer of foreign NPM brands or first purchaser of non-resident NPM brands f
1	_____	_____	_____	_____	_____	_____	_____
2	_____	_____	_____	_____	_____	_____	_____
3	_____	_____	_____	_____	_____	_____	_____
4	_____	_____	_____	_____	_____	_____	_____
5	_____	_____	_____	_____	_____	_____	_____

Cigarette and RYO brands not listed together with the manufacturer on either the Illinois Directory of Participating Manufacturers or the Illinois Directory of Compliant NPMs may NOT be sold in Illinois.

Both directories are published on the Attorney General's website at www.IllinoisAttorneyGeneral.gov (Click on Tobacco, then Illinois Directories.) Contact the Tobacco Enforcement Bureau at 217-785-8541 if you have any questions regarding the manufacturers and brands which may be sold in Illinois. Last Updated 9/4/2015

Instructions

Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands

General Information

Who is required to file this report?

- 1. Cigarette Distributor Licensees:** If you are a cigarette distributor, you must file this form to report sales you made of cigarettes bearing Illinois cigarette stamps that were manufactured by a manufacturer who is **not** participating in the tobacco Master Settlement Agreement. Distributors are not required to make any payments with this report.
- 2. TP Licensees:** By definition, "cigarette" includes roll-your-own ("RYO") tobacco. You must file this form to report sales of RYO tobacco made by a non-participating manufacturer for which Illinois Other Tobacco Products (OTP) Tax was paid. All individuals or businesses that have a Tobacco Products Tax License must file this form whether or not there were any sales of roll-your-own tobacco.

Who is a non-participating manufacturer?

A cigarette manufacturer who is not participating in the tobacco Master Settlement Agreement. Manufacturers who are not listed on the Directory of Participating Manufacturers are non-participating manufacturers.

When is this report due?

This report should be filed by the 20th day of the month following the end of the reporting quarter. The report for:

- January, February, and March is due on or before April 20,
- April, May, and June is due on or before July 20,
- July, August, and September is due on or before October 20, and
- October, November, and December is due on or before January 20 of the following year.

Where do I send my completed report?

Mail your completed report to the Tobacco Enforcement Unit at the address below:

OFFICE OF THE ATTORNEY GENERAL
TOBACCO ENFORCEMENT BUREAU
500 SOUTH 2nd STREET
SPRINGFIELD IL 62706

Please provide to each manufacturer you listed in Step 2, a copy of the information applicable to such manufacturer.

Specific Instructions

Step 1: Distributor information

- Lines 1-3** Provide your business name and address at which you wish to receive mailings.
- Line 4** Provide the name of the person the Attorney General should contact with questions regarding this filing.
- Line 5** Write the date that the report was prepared.
- Line 6** Write the period this report covers.
- Line 7-8** Provide telephone numbers for the distributor and contact person.
- Line 9** Provide the fax number for the business.
- Line 10** Provide an e-mail address for purposes of receiving electronic mail updates and notifications.

Step 2: Non-participating manufacturer and brand information

Column a — Write the name of the brand. If you are uncertain whether a particular brand is manufactured by a non-participating manufacturer, you should consult the Illinois Directory of Participating Manufacturers. If you need a copy of this Directory, you may contact the Attorney General's Office. If the manufacturer and brand that you sell does not appear together on the Directory, you should include that brand in Column a. A current listing of brands of participating manufacturers can be found on the internet at www.illinoisattorneygeneral.gov, <http://www.naaq.org>.

Column b — Write the number of individual cigarettes bearing Illinois tax stamps you sold of the brands listed in Column a. This column should be left blank for roll-your-own tobacco brands.

Column c — Write the number of ounces of roll-your-own tobacco that were subject to Illinois taxes for the brands listed in Column a. This column should be left blank for cigarette brands.

Column d — Write the name and mailing address of the non-participating manufacturer manufacturing the brand shown in Column a.

Us/Another — Write "U" if the Illinois tobacco products tax was paid or the product was stamped under the distributor license listed on this form. Write "A" if the tobacco products tax was paid by another entity or the product was stamped by someone else.

Column e — Write the name and mailing address of the person from whom you purchased the brand shown in Column a. If you purchased the brand from another distributor, then you should list the name and address of the other distributor. Write "Same" if this information is already listed in Column d. If the company listed paid the Illinois tobacco products tax or stamped the product, indicate by an asterisk (*).

Column f — Write the name and mailing address of the first importer or first purchaser of foreign or non-resident brands shown in Column a. Write "Same" if already listed in Column d or Column e.



Illinois Attorney General
Tobacco Enforcement Bureau
500 South Second Street
Springfield, Illinois 62701
(217)785-8541
fax (217)524-4701

Distributor Quarterly Report NPM Sales & Inventory Information

DIST-1	
Cig Lic. No.	
TP Lic. No.	

Step 1: Distributor Information

Report date: _____

Distributor Name: _____ Report Qtr: _____

Step 2: NPM Sales Use a separate form for each NPM brand family listed on the Distributor Quarterly Report of Non-participating Manufacturers' Brands

Brand name	Non-participating manufacturer name	Number of cigarettes sold within the state	Ounces of RYO sold within the state

Step 3: Inventory Information For the brand listed above, provide the following information in sticks/ounces.

Beginning Inventory: _____ Sticks _____ Ounces
 Quantity purchased: _____ Sticks _____ Ounces
 IL Stamped Sales: _____ Sticks _____ Ounces (OTP Tax Paid)
 Ending Inventory: _____ Sticks _____ Ounces
 Sales to other states: _____ (stamped and unstamped product sales)

State: _____	Quantity: _____	State: _____	Quantity: _____
State: _____	Quantity: _____	State: _____	Quantity: _____
State: _____	Quantity: _____	State: _____	Quantity: _____
State: _____	Quantity: _____	State: _____	Quantity: _____

Step 4: Invoices check all items attached to this form

_____ Purchase invoices or other approved documentation of purchases
 _____ Sales invoices or other approved documentation of sales
 _____ Documentation of the sale of unstamped products

Instructions:

Step 1: Provide the name of distributor and license information as it appears on the Distributor Quarterly Report of Non-participating Manufacturers' Brands. Provide the date the form was prepared and the quarter for which the sales were made.

Step 2: For each NPM brand family, provide the information from the Distributor Quarterly Report of Sales of Non-Participating Manufacturers' Brands.

Step 3: Provide the following for the brands listed:

- The beginning inventory amount for the brand listed
- Quantity purchased for the quarter
- The quantity of IL stamped sales (for RYO, quantity on which OTP tax was paid) for the quarter
- If brand family was sold into another state, list the state and quantity sold during the quarter
- The ending inventory amount for the brand listed

Step 4: Indicate whether required sales and purchase documentation is attached. If a spreadsheet is provided in lieu of invoices, the AG may require the actual invoices. Documentation of unstamped product sales must include the name and address to whom the product was sold, brand family, quantity and date sold.



Illinois Attorney General
Tobacco Enforcement Bureau
500 South Second Street
Springfield, Illinois 62706
(217)785-8541 fax (217)524-4701

Distributor Quarterly Report of P.A.C.T. Act Transactions

LICENSE NO. _____

QUARTERLY

Step 1: Distributor Information

- 1 Name _____
- 2 Address _____
- 3 City, State, Zip _____
- 4 Contact Person(s) _____
- 5 Report prepared date _____ / ____ / ____
- 6 Reporting year: _____ from _____ / ____ to _____ / ____
- 7 Contact Phone _____
- 8 Business Phone _____
- 9 Fax Number _____
- 10 E-Mail Address(es) _____

Step 2: Reportable P.A.C.T. Act Transactions (#1-circle all that apply) (#2-check applicable carrier and insert name of carrier)

- 1 _____ Did you sell, ship, transfer, advertise, or offer for sale any cigarettes, RYO, or smokeless tobacco that was delivered into Illinois which originated outside the state of Illinois?
- 2 Mode of Delivery: _____ UPS _____ FedEx _____ Common Carrier _____ Private Carrier _____ U.S. Mail _____ Other _____
- 3 Name and Address of Illinois Process Agent: _____

Step 3: P.A.C.T. Act Reports Filed With Illinois Department of Revenue for 2017 Transactions

- 1 _____ No P.A.C.T. Act Reports were filed with the Illinois Department of Revenue (IDOR) for reportable Pact Act transactions.
- 2 _____ Enclosed are copies of the P.A.C.T. Act Reports filed with the IDOR for the following months:
_____ Jan _____ Feb _____ Mar _____ Apr _____ May _____ Jun _____ Jul _____ Aug _____ Sep _____ Oct _____ Nov _____ Dec
- 3 _____ Copies of P.A.C.T. Act Reports filed with the IDOR were previously provided to the OAG for this reporting period.

Step 4: Distributor Statement

Under penalties of perjury, I state that, to the best of my knowledge, all of the information contained in this Report and any attached documents are true and accurate.

Name and Title of Authorized Person (Print)

Signature of Authorized Person

Date

Instructions

- Step 2. Check #1 if you have Reportable Pact Act transactions and circle all that apply. Complete #2, Mode of Delivery including name of carrier and provide the process agent information in #3.
- Step 3. Check #1 if you did not file Pact Act Reports. Check #2 if you are enclosing copies of Pact Act reports filed with IDOR and mark all months for which reports are attached. Check #3 if you have previously provided copies of PACT Act reports to the OAG.
- For information on the P.A.C.T. Act, see the P.A.C.T. Act Alert posted on the OAG website at www.illinoisattorneygeneral.gov (click on Tobacco on bottom banner and then on Distributor Information).

What's New?

September 2017

Changes with this Mailing

Effective February 2, 2017, Rules to the Tobacco Products Manufacturers' Escrow Enforcement Act of 2003 have been amended to allow the Attorney General's Office to provide notice of any addition or removal of a TPM or brand family from the Illinois Directory by electronic mail in addition to the other methods available, U.S. Mail, other commercial mail delivery service, or facsimile. Notice to distributors will be provided 10 days prior to any change. Notice will also be posted on the AGO's website. The amended rule may also be found on the AGO's website at: http://www.illinoisattorneygeneral.gov/tobacco/ILGA_Title14_Part250.pdf.

Effective September 2015, the Illinois Directories of Participating Manufacturers and Compliant NPMs will no longer be distributed with the quarterly mailing. Both directories may be accessed on the Illinois Attorney General website, www.illinoisattorneygeneral.gov, click Tobacco at the bottom of the page, then click Illinois Directories, or click on the link: <http://www.illinoisattorneygeneral.gov/tobacco/illinoisdirectories.html>. Furthermore, the "Changes in Compliance Status" will also no longer be included in the quarterly mailing. The Notice to Distributors of additions or deletions to the Directories will also be posted at the website above. If you have any questions, please contact our office at 217-785-8541.

Distributor Affidavits for 2016 and Future Sales

Cigarette and OTP Distributors: Included in the fourth quarter mailing was an affidavit for cigarette distributors and all licensed OTP distributors who filed quarterly reports in one or more quarters in 2016. All licensed Cigarette and OTP distributors were required to complete the affidavit and return it by January 20, 2017. The Cigarette Distributor Affidavit includes an addendum for reporting cigars classified as cigarettes in Illinois in 2016. Cigars that are not considered to be cigarettes are also reported on the Affidavit. Please review the instructions and definitions for the cigars to which the addendum applies.

Cigarette and OTP distributors will be required to complete a similar affidavit for 2017 sales and should retain adequate records to complete future affidavits. Each year an affidavit is included in the fourth quarter mailing and must be completed on or before January 20 of the following year. Notices of violation have been sent to distributors that have not completed the affidavit for 2016 and returned it to our office.

Little Cigars Classified as Cigarettes for Tax Purposes

Effective July 1, 2013 Illinois legislation requires "Little Cigars" that meet the definition of "any roll, made wholly or in part of tobacco, where such roll has an integrated cellulose acetate filter and weighs less than four pounds per thousand and the wrapper or cover of which is made in whole or in part of tobacco" to be stamped with an Illinois cigarette excise tax stamp for those in packs of 20 or 25 and for those in packs other than 20 or 25 to have the tax paid at the same rate as cigarettes. Our office has included questions on the Distributor Annual Affidavits regarding the brands and quantities stamped with Illinois excise tax stamps as well as those for which the tax is paid at the cigarette or OTP tax rate. Distributors that sell Little Cigars in Illinois must retain documentation, including the purchase and sales invoices, and make it available to the OAG upon request. In particular, our office needs distributors to confirm the amount of cigarettes sold with Illinois tax stamps as well as the amount of Little Cigars sold with Illinois tax stamps. Letters and an Affidavit were sent to licensed cigarette distributors on July 14, 2017, requesting confirmation of 2015 Little Cigar sales which had Illinois stamps affixed. We will send a similar request for Little Cigar 2016 and later sales in the future.

NPM Sales and Inventory Information

As of the 2013 Q1 mailing, included in each quarterly mailing is a form that Distributors, which report sales of NPM brands on the Distributor Quarterly Report of Non-Participating Manufacturer Brands, MUST complete for each brand family. In addition to the purchase and sales invoices that distributors have been required to provide each quarter, this form allows the distributor to document the beginning inventory, quantity purchased, ending inventory and sales to other states of any brand families that are stamped for sale in Illinois or for RYO on which the OTP tax has been paid. Distributors are required to maintain and make available to the Attorney General all invoices and documentation of sales of all NPM cigarettes, including RYO, and any other information relied

upon in filing quarterly reports for a period of five years. The submission of invoices or computer reports showing sales of NPM product in Illinois does not relieve the distributor of the duty to complete the distributor quarterly report for each brand family and to list the information in columns a through f for each brand family.

Prevent All Cigarette Trafficking Act

Under the Prevent All Cigarette Trafficking Act ("PACT ACT"), effective June 29, 2010, individuals and businesses that sell cigarettes, RYO, and smokeless tobacco products must file reports with DOR no later than the 10th of each month that include a memorandum or copy of the invoice covering *all shipments* of cigarettes into Illinois during the previous month. The memorandum or invoice in each case must include the name and address of the person to whom the shipment was made, the brand, and quantity of cigarettes sold, transferred or shipped. To register, contact the Illinois DOR. For more information, see the PACT Act Alert posted on the OAG website. In 2017, PACT Act reports must be submitted in addition to the quarterly report of NPM sales. Enclosed in the quarterly mailing is the Distributor 2017 Quarterly Report of PACT Act Transactions.

What's Banned?

The only cigarettes which can be stamped and sold in Illinois are those manufactured by (1) MSA Participating Manufacturers, or (2) Compliant Non-Participating Manufacturers, which manufacturers and brand families appear together on the Illinois Directory of Participating Manufacturers or the Illinois Directory of Compliant NPMs. The stamping and sale of all other products are prohibited. (The sale and distribution of all Bidi cigarettes are also banned, by virtue of P.A. 91-734, eff. 1-1-01.) The Illinois Directories are posted on the Illinois Attorney General website. Distributors can also call the Tobacco Enforcement Bureau at (217) 785-8541 for up-to-date information.

Effective June 30, 2006, we no longer post the Manufacturers Whose Cigarettes are Banned from Sale in Illinois by Court Order on our website. Manufacturers and brands NOT LISTED on the Directory of Participating Manufacturers or on the Directory of Compliant NPMs may NOT be sold in Illinois regardless of whether there is a court order banning such sales.

Illinois Directories

Effective August 1, 2008, the Illinois Directory of Participating Manufacturers and the Directory of Compliant NPMs include brand styles that have been certified under the Cigarette Fire Safety Standard Act as well as brand families certified as being in compliance with the Tobacco Product Manufacturers' Escrow Enforcement Act of 2003. In order to be lawfully sold in the State of Illinois, both the manufacturer and the brand family, as well as the brand styles, must appear together on one of the Directories. The NAAG List of Participating Manufacturers has not been in effect in Illinois since June 29, 2004.

Directory changes requested by the Fire Marshal under the Cigarette Fire Safety Standard Act are included in "Illinois Directory Changes Under the Cigarette Fire Safety Standard Act." This document is posted on our website and should be consulted for additions or deletions of brand styles under the Fire Safety Standard Act.

Web Resources

Various tobacco related materials, including the Illinois Directories, manufacturer information, distributor information, Statutes and Rules, and Illinois Department of Revenue information are available at the Illinois Attorney General website, www.IllinoisAttorneyGeneral.gov (Click on Tobacco at the bottom of the page).

Notification of Change of Address

The Attorney General obtains addresses on a quarterly basis from the Illinois Department of Revenue. Please report any changes in address, phone or contact person to both the Attorney General and the Illinois Department of Revenue:

Illinois Attorney General
Tobacco Enforcement Bureau
500 South Second Street
Springfield IL 62706

Illinois Department of Revenue
Miscellaneous Taxes Division
P.O. Box 19477
Springfield IL 62794-9477