



OFFICE OF THE ATTORNEY GENERAL  
STATE OF ILLINOIS

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ATTORNEY GENERAL

March 2025

Re: Non-Participating Manufacturer (“NPM”) Qualified Escrow Funds Release

To all Non-Participating Manufacturers:

We are providing this letter to inform you of the requirements for releasing escrow account funds deposited pursuant to a qualified escrow agreement with your company, the beneficiary of which is the State of Illinois. This process is governed by multiple rules, regulations, and procedures and this letter details the outline for manufacturers seeking to have such funds released after the statutory time frame has been passed.

Per Illinois law, the release of any funds pursuant to a qualified escrow agreement can only be effectuated after the Attorney General’s Office agrees. To obtain agreement from the Attorney General’s office certain information must be provided and verified. The following is a list of evidence that must be provided to the Attorney General during the verification process : (1) evidence the funds sought to be released were deposited into the escrow account by the NPM or its successor, (2) evidence that the NPM or its successor is current on all escrow obligations and penalties for any period for any brand family (including those of any predecessor), and (3) evidence that the funds are not needed to pay any judgment or settlement to the State or a releasing party.<sup>1</sup> To aid in providing the information the Attorney General’s Office will need please see the attached form for guidance (Form QEA-R attached).

Once provided, the Attorney General’s Office will review the information. When the Attorney General’s Office can verify the information and an agreed amount is available for release, a joint letter will be sent from the Attorney General and the company to the financial institution alerting them of the final decision and amount. Prior to that agreement and joint letter, no money may be released from the Qualified Escrow Account.

Illinois Attorney General  
Tobacco Enforcement Bureau

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<sup>1</sup> 14 IL Admin Code Ch II Section 250.90.