



State of Illinois

Affidavit of Non-Participating Manufacturer Regarding Escrow Reconciliation Payment

Escrow-R

Part 1: Manufacturer Identification
Name:
Street Address:
City, State, Country, ZIP:
Telephone Number:

Part 2: Liability Year
The liability period for this Affidavit is:
2025 Due Apr.15, 2026
Part 3: Units Sold
Provide Total from p. 2. Number of individual cigarettes bearing Illinois cigarette tax stamps, including roll-your-own tobacco (.09 ounces = 1 cigarette), which were manufactured by this manufacturer and sold in Illinois during the liability year above (include all sales for the liability year, whether or not they have been reported in quarterly Affidavits).
<hr style="border: 0; border-top: 1px solid black;"/>

Part 4: Deposit Amount	
<i>Use the rates listed below to figure the appropriate deposit amount.</i>	
For the liability year: 2007 and thereafter, the rate per cigarette is . . .	\$ 0.0188482
1 The appropriate rate for the liability year.	1 0.0188482
2 Multiply Units Sold (Part 3) by Line 1, and write the amount.	2 _____
3 Multiply Line 2 by the inflation adjustment percentage, and write the amount.	3 _____
For the 2025 liability period, the inflation adjustment percentage is 137.27900 percent (multiplier of 1.3727900).	
4 The total amount <u>to be</u> paid into the escrow account by the manufacturer identified above (the total of Lines 2 and 3) for this liability year.	4 \$ _____
5 The total of amounts paid previously in quarterly installments for this liability year.	5 \$ _____
6 Total amount paid in reconciliation for this liability year (subtract Line 5 from Line 4).	6 \$ _____
Note: <i>Attach a copy of your receipt or other proof of deposit from your financial institution.</i>	

Part 5: Financial Institution	
Name:	Escrow account number:
Street Address:	Date of deposit for Line 6 deposit:
City, State, Country, ZIP:	

Part 6: Non-Participating Manufacturer brand information for the entire Liability Year

	Brand Name	Number of Cigarettes Sold During entire Liability Year Bearing Illinois Cigarette Stamps	Ounces of Roll-Your-Own Tobacco Sold During entire Liability Year
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
Totals			

Part 7: Signature

Under penalties of perjury, I state that, to the best of my knowledge, all of the information contained in this Affidavit and any attached documents are true and accurate and that I am a person authorized to bind the manufacturer making this affidavit either under the laws of the State of Illinois or of the jurisdiction where the manufacturer resides or is organized. I understand the Attorney General may require additional information and/or documentation to determine whether the manufacturer qualifies for listing on the Illinois Directory. ***This document must be signed and dated by an authorized notary public only if not filed through the electronic portal as determined by the Office of the Attorney General.***

Name of authorized designee

Title

Signature of authorized designee

Date

Signature of Notary Public

County

Subscribed and sworn to before me this date: _____

My commission expires on: _____

The Attorney General should direct questions regarding this filing to:

Name/Title:

Address:

Phone:

Fax:

E-mail:

Mail this affidavit with attachments to:

Office of the Attorney General
Tobacco Enforcement Bureau
500 South Second Street
Springfield IL 62701

For Additional Forms and Information:

Phone (217) 785-8541

www.IllinoisAttorneyGeneral.gov (Click on Tobacco)



Instructions for Affidavit of Non-Participating Manufacturer Regarding Escrow Reconciliation Payment

Esrow-R
Instructions

General Information

What is the definition of a cigarette manufacturer?

A cigarette manufacturer is defined as

- any entity that manufactures cigarettes, including roll-your-own, anywhere that such manufacturer intends to be sold in the United States, including cigarettes that are intended to be sold in the United States through an importer;
- the first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States; or
- a successor of any entity described above.

Who is required to file this affidavit?

You must file this affidavit to report the number of cigarettes sold in Illinois and pay the amount calculated into your qualified escrow fund:

- If you are a cigarette manufacturer whose cigarettes are sold within the State of Illinois (whether by you directly or through any distributor, retailer, or similar intermediary) **and**
- you have not become a participating manufacturer of the tobacco Master Settlement Agreement, **and**
- you made quarterly payments during any part of the liability year.

Where you have paid quarterly during parts of two different liability years, it will be necessary to reconcile for both years.

What is a Non-Participating Manufacturer?

A Non-Participating Manufacturer is any cigarette (including RYO) manufacturer who has not signed onto the tobacco Master Settlement Agreement.

What is a qualified escrow fund?

You are required to establish a qualified escrow fund. This means an escrow arrangement with a federally or State-chartered financial institution having no affiliation with any tobacco product manufacturer and having assets of at least \$1,000,000,000, where such arrangement (1) requires that the financial institution hold the escrowed funds' principal to satisfy judgments obtained by "releasing parties" as defined in the Master Settlement Agreement, or 25 years, whichever occurs first, and (2) prohibits you from using, accessing, or directing the use of the funds' principal during such period, except as consistent with 30 ILCS 168/1 et seq.

When is this affidavit due?

This affidavit must be filed on or before April 15 of the year following the liability year (e.g., 2025 liability year is due on or before April 15, 2026).

When must I make my escrow payment?

You must deposit all escrow payments into your qualified escrow fund on or before April 15 of the year following the liability year. After you have made your deposit, forward a copy of your receipt or other proof of deposit from your financial institution, and this affidavit. Where manufacturers are required to report and pay into escrow quarterly, this report reconciles the amount previously escrowed for the liability year according to the revised inflation adjustment.

What if I discover product which was not reported?

Include those amounts on this report and file an amended report for the period in question.

Where do I send my completed affidavit?

Mail your completed affidavit and proof of payment to:
OFFICE OF THE ATTORNEY GENERAL
TOBACCO ENFORCEMENT BUREAU
500 SOUTH SECOND STREET
SPRINGFIELD IL 62701

Specific Instructions

Part 1: Manufacturer Identification

Write your name, address and telephone number.

Part 2: Liability Year

The liability year is a calendar year, from January 1 through December 31.

Part 3: Units Sold

Write the total of all Brands Sold from Part 6. This includes all amounts which have previously been reported for the liability year.

Part 4: Deposit Amount

Line 1 - The appropriate rate for the liability year has been entered.

Line 2 - Multiply Units Sold (Part 3) by Line 1, and write the amount.

Line 3 - Calculate the inflation adjustment by multiplying Line 2 by the amount of the adjustment for the liability year. Enter the result on Line 3.

Line 4 - Add Line 2 to Line 3 and enter the result on Line 4.

Line 5 - On Line 5, list the total of amounts you have already paid into escrow for this liability year.

Line 6 - Subtract Line 5 from Line 4 and enter on Line 6 the additional amount to be paid into escrow as your year-end reconciliation.

Part 5: Financial Institution

Write the name and address of the financial institution holding your escrow account. Include your escrow account number and the date the Line 6 amount was paid into escrow.

Part 6: Brands Sold (p. 2)

Write the number of individual cigarettes, including roll-your-own tobacco per brand (.09 ounces = 1 cigarette) sold during the entire liability year bearing Illinois cigarette stamps or for which OTP tax was paid. Include all brand types (e.g., filters, menthol, 100's) under a single brand name. These numbers should at least equal the number reported by your distributors on the form "Cigarette Distributor's Report of Purchases from Nonparticipating Manufacturers."

Part 7: Signature (p. 3)

The authorized designee executing the affidavit must be an officer, principal, director or other authorized representative of the manufacturer. The authorized designee's name and title must be legibly printed and **the signature must be notarized if the form is not filed through the electronic portal as determined by the Office of the Attorney General.**