Illinois Department of Revenue
Form TP-1-IL, Uniform Tobacco Transaction Schedule Instructions

General Instructions

Who must file Form TP-1?

You must file Form TP-1, Uniform Tobacco Products Tax Return, if you are an Illinois-licensed distributor of tobacco products excluding cigarettes. A distributor is any person engaged in the business of selling tobacco products to retailers, and in some cases to consumers, in Illinois. Distributors include:

- in-state manufacturers and wholesalers;
- out-of-state manufacturers and wholesalers who have nexus in Illinois; and
- retailers who purchase tobacco products directly from unlicensed out-of-state suppliers.

You have nexus in Illinois if you have or maintain within Illinois, directly or by subsidiary:

- an office, sales house, or other place of business; or
- any agent or other representative operating in this State, under authority of the person or subsidiary, even if only occasionally.

What is reported on this schedule?

You must file Form TP-1-IL, Uniform Tobacco Transaction Schedule, to report all transactions of other tobacco products in a reporting period.

When do I file Form TP-1-IL?

You must file Form TP-1-IL with Form TP-1, Uniform Tobacco Products Tax Return, on or before the 15th day of each month to report transactions you made during the preceding month. All tobacco product distributors are mandated to electronically file Form TP-1.

What if I need assistance?

If you have questions about this return, email us at REV.ATP-MFR@illinois.gov or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. at 217 782-6045. You may also visit our website at tax.illinois.gov or scan the QR code provided.

Definitions

Taxable Products

Based on the taxes imposed in the Tobacco Products Tax Act of 1995, different products are subject to different rates of tax and are split into different columns on Form TP-1.

Other Tobacco Products (OTP)

For purposes of the TP-1 and TP-1-IL, do not include moist snuff or e-cigarettes when reporting OTP.

"Other Tobacco products" means any cigars, including little cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff (**excluding moist snuff**) or snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings, and sweeping of tobacco; and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking; but does not include cigarettes as defined in Section 1 of the Cigarette Tax Act or tobacco purchased for the manufacture of cigarettes by cigarette distributors and manufacturers defined in the Cigarette Tax Act and persons who make, manufacture, or fabricate cigarettes as a part of a Correctional Industries program for sale to residents incarcerated in penal institutions or resident patients of a State operated mental health facility.

These products are denoted as "IL-OTP" as the State Description Code on Form TP-1-IL.

The tax is imposed on the wholesale price of tobacco products sold or otherwise disposed of to retailers or consumers located in this State during the reporting period. The wholesale price means the established list price for which a manufacturer sells tobacco products to a distributor, before the allowance of any discount, trade allowance, rebate, or other reduction. In the absence of such an established list price, the manufacturer's invoice price at which the manufacturer sells the tobacco product to unaffiliated distributors, before any discounts, trade allowances, rebates, or other reductions, shall be presumed to be the wholesale price.

Note: For help determining which return to file for little cigars, see the cigarette tax and cigarette use tax forms web page. Little cigar means and includes any roll, made wholly or in part of tobacco, where such roll has an integrated cellulose acetate filter and weighs less than 4 pounds per thousand and the wrapper or cover of which is made in whole or in part of tobacco.

E-cigarettes

Electronic cigarette means:

- Any device that employs a battery or other mechanism to heat a solution or substance to produce a vapor or aerosol intended for inhalation, except for (A) any device designed solely for use with cannabis that contains a statement on the retail packaging that the device is designed solely for use with cannabis and not for use with tobacco or (B) any device that contains a solution or substance that contains cannabis subject to tax under the Compassionate Use of Medical Cannabis Program Act or the Cannabis Regulation and Tax Act;

- Any cartridge or container of a solution or substance intended to be used with or in the device or to refill the device, except for any cartridge or container of a solution or substance that contains cannabis subject to tax under the Compassionate Use of Medical Cannabis Program Act or the Cannabis Regulation and Tax Act; or

- Any solution or substance, whether or not it contains nicotine, intended for use in the device, except for any solution or substance that contains cannabis subject to tax under the Compassionate Use of Medical Cannabis Program Act or the Cannabis Regulation and Tax Act.

- Electronic cigarette includes, but is not limited to, any electronic nicotine delivery system, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, or similar product or device, and any component or part that can be used to build the product or device.

Note: Do not include e-cigarettes in the reporting of OTP.

These products are denoted as "IL-ECIG" as the State Description Code on Form TP-1-IL.

The tax is imposed on the wholesale price of electronic cigarettes sold or otherwise disposed of to retailers or consumers located in this State during the reporting period. The wholesale price means the established list price for which a manufacturer sells tobacco products to a distributor, before the allowance of any discount, trade allowance, rebate, or other reduction. In the absence of such an established list price, the manufacturer's invoice price at which the manufacturer sells the tobacco product to unaffiliated distributors, before any discounts, trade allowances, rebates, or other reductions, shall be presumed to be the wholesale price.

Moist snuff

Moist snuff means any finely cut, ground, or powdered tobacco that is not intended to be smoked, but shall not include any finely cut, ground, or powdered tobacco that is intended to be placed in the nasal cavity.

Note: Do not include moist snuff in the reporting of OTP.

These products are denoted as "IL-MS" as the State Description Code on Form TP-1-IL.

The tax is imposed per ounce, and a proportionate tax at the like rate of all fractional parts of an ounce, sold or otherwise disposed of to retailers or consumers located in this State during the reporting period.

Instructions

Schedule Code – There are two types of schedules for tobacco product transactions.

- Schedule of Receipts provides detail to support all tobacco products received (purchased).
- Schedule of Disbursements provides detail to support all tobacco products disbursed (sold).

The list of Schedule Codes is:

- 1A – OTP received from manufacturer or first importer
- 1B – OTP received from a person other than a manufacturer or first importer (*e.g.,* wholesaler, distributor, or other licensee)
- 1C – OTP received from a retailer or end user
- 1D – OTP received by manufacturer or first importer from a person other than a manufacturer or first importer
- 2A – OTP disbursed by a manufacturer or first importer
- 2B – OTP disbursed to a person other than a manufacturer or first importer (*e.g.,* wholesaler, distributor, or other licensee)
- 2C – OTP disbursed to a retailer or end user
- 2D – OTP returned to the manufacturer

Document Date – Enter the date as provided on the vendor/customer invoice.

Document Type – Enter Invoice. This field will not display in MyTax Illinois.

Document Number – Enter the invoice number as provided.

Customer Type – Enter the appropriate code for the type of customer. The list of Customer Types by Schedule Code is:

- **1A**
  - Distributor
  - Manufacturer
  - Subjobber
  - Wholesaler
  - Native American
  - InterBranch Transfer
  - Distribution Center

- **1B**
  - Distributor
  - Subjobber
  - Wholesaler
  - Native American
  - Military
  - Government
  - InterBranch Transfer
  - Distribution Center

- **1C**
  - Retailer
  - Employee
  - Customer
  - Delivery Seller
  - Native American
  - Military
  - Government

- **1D**
  - Distributor
  - Retailer
  - Subjobber
  - Employee
  - Customer
  - Wholesaler
  - Delivery Seller
  - Native American
  - Military
  - Government
  - InterBranch Transfer
  - Distribution Center

- **2A**
  - Distributor
  - Retailer
  - Subjobber
  - Employee
  - Customer
  - Wholesaler
  - Delivery Seller
  - Native American
  - Military
  - Government
  - InterBranch Transfer
  - Distribution Center

- **2B**
  - Distributor
  - Subjobber
  - Wholesaler
  - Native American
  - Military
  - Government
  - InterBranch Transfer
  - Distribution Center

- **2C**
  - Retailer
  - Employee
  - Customer
  - Delivery Seller
  - Native American
  - Military
  - Government

- **2D**
  - Manufacturer
  - Native American

Customer Name – Enter the name of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported. Report the entity as invoiced. Invoices are to show the name(s) and address(es) of permittees as permitted or licensed (legal name, "doing business as" name (DBA), and street address).

Customer Street Address – Enter the physical address of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported. Do not enter Post Office box information.

Customer City – Enter the city of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported.

Customer State – Enter the state of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported.

Customer Country - Enter the country of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported.

Customer Zip – Enter the zip code of the entity purchased from, sold to, or shipped/billed to depending on the type of transaction being reported.

Customer FEIN – Enter the Federal Employer Identification Number (FEIN). The FEIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purposes of identification.

Customer ID – Enter your state, tribal or other unique customer ID as an additional identifier of your customer. For in-state entities:
- Tobacco Products Distributors are assigned a TP license (TP-99999)
- Cigarette and Tobacco Products Retailers are assigned a CT license (CT-99999)
- Tobacco Products Retailers are assigned a CT license (CT-99999)

Federal Description – Enter the type of tobacco product based on the federal definition.
The list of Federal Descriptions is:

- Chewing Tobacco
- Large Cigar
- Pipe Tobacco
- Roll Your Own
- Snuff
- Alternative Nicotine Product
- E-liquid Product
- Vapor Product
- Other

State Description – Enter the type of tobacco product based on the State's statutes and regulations.
The list of State Descriptions is:

- IL-OTP – Tobacco Products excluding Moist Snuff and E-cigarettes
- IL-MS – Moist Snuff
- IL-ECIG – E-cigarettes

MSA Status – Select the appropriate code for the MSA status of the manufacturer.
The list of MSA Statuses is:

- OPM – Original Participating Manufacturer
- NPM – Non-Participating Manufacturer
- SPM – Subsequent Participating Manufacturer
- N/A – Not Applicable
- PM – Participating Manufacturer
- NPM1 – Non-Participating Manufacturer 1
- NPM2 – Non-Participating Manufacturer 2
- NSM - Texas

Price – Enter the sales price of the tobacco product. This field only applies to delivery sellers. *(Not applicable in Illinois at this time.)*

Tax Jurisdiction – Enter the applicable tax jurisdiction code. Refer to the TUP-750 Implementation Guide,
Table 5 – Tax Jurisdiction Code List.

UPC Number – Enter the Universal Product Code (UPC) assigned to the product brand you are reporting.

UPCs Unit of Measure (UPCs UOM) – Select the appropriate code for the UOM of the UPC being reported.
The list of UPCs Unit of Measures is:

- PAK – Pack
- STK – Stick
- BOX – Box
- ECH – "Eaches" (each defined unit of taxable product)
- BAG – Bag
- TIN – Tin
- FOI – Foil
- CAN – Can
- BUL – Bulk
- TUB – Tub
- PCH – Pouch
- BUN – Bundle
- PLG – Plug
- CUT – Cut
- BOT – Bottle
- JAR – Jar
- OTH – Other

Product Description – Enter a narrative description of the product being reported. This information is typically taken from the line item on the invoice.

Manufacturer – Enter the name of the entity manufacturing the product being reported.

Manufacturer EIN – Enter the Employer Identification Number of the manufacturer of the tobacco product being reported.

Brand Family – Enter the brand family for the product being reported. This should agree with the UPC identified in the UPC number field.

Unit – Enter the lowest number of consumable units in the retail package being reported.

Unit Description – Enter the appropriate unit description code. A unit is the smallest consumable container size. The list of Unit Descriptions is:
- PAK – Pack
- STK – Stick
- BOX – Box
- ECH – "Eaches" (each defined unit of taxable product)
- BAG – Bag
- TIN – Tin
- FOI – Foil
- CAN – Can
- BUL – Bulk
- TUB – Tub
- PCH – Pouch
- BUN – Bundle
- PLG – Plug
- CUT – Cut
- BOT – Bottle
- JAR – Jar
- OTH – Other

Weight/Volume – Enter the total weight or volume of the retail package being reported.
- For moist snuff, the tax is imposed per ounce, and a proportionate tax on all fractional parts of an ounce.

Value – Enter the dollar value for the product being reported.
- For tobacco products excluding moist snuff and e-cigarettes, the tax is imposed on the wholesale price.
- For e-cigarettes, the tax is imposed on the wholesale price.

Quantity – Enter the total number of the retail packages being reported.

Stick Count – If Large Cigar is entered as the Federal Description, multiply the Unit by Quantity.

Extended Taxable Amount – See below for calculations:
- For tobacco products excluding moist snuff and e-cigarettes, multiply the Quantity and Value;
- For e-cigarettes, multiply the Quantity and Value; and
- For moist snuff, multiply the Quantity by Weight/Volume Column.

The following are not applicable in Illinois at this time.

Delivery Service Name – Enter the name of the delivery service of the transaction being reported.

Delivery Service EIN – Enter the Federal Employer Identification Number (FEIN) of the delivery service. The FEIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purposes of identification.

Delivery Service Address – Enter the physical address of the delivery service of the transaction being reported.

Delivery Service City – Enter the city of the delivery service of the transaction being reported.

Delivery Service State – Enter the state of the delivery service of the transaction being reported.

Delivery Service Zip – Enter the zip code of the delivery service of the transaction being reported.

Delivery Service Phone Number – Enter the phone number of the delivery service of the transaction being reported.

For help on setting up a CSV file, see the next page of these instructions.

Schedule: Submission with CSV file in MyTax Illinois

The CSV (Comma Separated Value) file format is used for importing the tobacco products schedules file directly to an Illinois TP-1-IL. The import feature is recommended for users who have software that can create the CSV format. Using a spreadsheet program (*e.g.,* Excel), columns are required to create a CSV file that is recognized and accepted by MyTax Illinois. You may also use a text file following the same formatting. The file should have no header row. The file must contain the following columns in this order:

	Field Name	Max Length	Data Type	Description
1st Column	Schedule Code	2 characters	Numeric & Alpha	Indicate which schedule type the entry belongs on by entering "1A", "1B", "1C", "1D", "2A", "2B", "2C", or "2D".
2nd Column	Document Date	10 characters	ASCII characters, no commas	The date as provided on the vendor/customer invoice. *Example: January 1, 2025 should be entered as 1/1/2025.*
3rd Column	Document Type	7 character	Alpha	The type of document being reported on the schedule. Entry must be "Invoice".
4th Column	Document Number	30 characters	ASCII characters, no commas	The invoice number as provided.
5th Column	Type of Customer	25 characters	Alpha only	The appropriate code for the type of customer. Entries must be "Distributor", "Manufacturer", "Retailer", "Subjobber", "Employee", "Customer", "Wholesaler", "Delivery Seller", "Native American", "Military", "Government", "InterBranch Transfer", or "Distribution Center".
6th Column	Name	50 characters	ASCII characters, no commas	The name of the entity purchased from or sold to.
7th Column	Street Address	35 characters	ASCII characters, no commas	The physical address of the entity purchased from, sold to, or shipped/billed to depending on the transaction type being reported; do not allow PO Boxes.
8th Column	City	30 characters	Alpha only	City the physical address is in.
9th Column	State	2 characters	Alpha only	Require if Country = USA.
10th Column	Country	30 characters	Alpha only	Country the physical address is in.
11th Column	Zip	9 characters	Numeric only	Zip code of the physical address.
12th Column	Customer FEIN	9 characters	Numeric only	The FEIN of the customer.
13th Column	Customer ID	7 characters	Alpha and Numeric	Illinois Tobacco Products Distributor license number, Illinois Tobacco Retailer license number, or Illinois Cigarette and Tobacco Retailer license number. If there is no Illinois Customer ID, then leave blank."
14th Column	Fed Description	30 characters	Alpha only	The type of tobacco product based on the federal definition. Entries must be "Chewing Tobacco", "Large Cigar", "Pipe Tobacco", "Roll Your Own", "Snuff", "Alternative Nicotine Product", "E-liquid Product", "Vapor Products", or "Other".
15th Column	State Description	5 characters	Alpha only	The type of tobacco product based on the state's statutes and regulations. Entries must be "OTP", "MS", or "ECIG".
16th Column	MSA Status	4 characters	ASCII characters, no commas	The appropriate code for the MSA status of the manufacturer. Entries must be "OPM", "NPM", "SPM", "N/A", "PM", "NPM1", "NPM2", or "NSM".
17th Column	Price	13 characters	Numeric only	The sales price of the tobacco products; only required for delivery sellers. Example: $1,234.56 must be entered as 1234.56
18th Column	Tax Jurisdiction	10 characters	ASCII characters, no commas	The tax jursdiction for the transaction. *See Implementation Guide for Direct Filing of Tobacco Products Tax Returns For Tax Periods Beginning 1/1/2025 and After, Table 5 - Tax Jurisdiction Code List.*
19th Column	UPC Number	20 characters	Alpha and Numeric	The UPC assigned to the product brand you are reporting

20th Column	UPCs Unit of Measure	3 characters	Alpha only	The appropriate code for the unit of measure of the UPC being reported. Entries must be "PAK", "STK", "BOX", "ECH", "BAG", "TIN", "FOI", "CAN", "BUL", "TUB", "PCH", "BUN", "PLG", "CUT", "BOT", "JAR", or "OTH".
21st Column	Product Description	50 characters	ASCII characters, no commas	A narrative description of the product being reported.
22nd Column	Manufacturer	50 characters	ASCII characters, no commas	The name of the manufacturer of the product.
23rd Column	Manufacturer EIN	9 characters	Numeric only	The FEIN of the manufacturer.
24th Column	Brand Family	50 characters	ASCII characters, no commas	The brand family for the product being reported.
25th Column	Unit	13 characters	Numeric only	The lowest number of consumable units in the retail package being reported.
26th Column	Unit Description	3 characters	Alpha only	The appropriate unit description code. Entries must be "PAK", "STK", "BOX", "ECH", "BAG", "TIN", "FOI", "CAN", "BUL", "TUB", "PCH", "BUN", "PLG", "CUT", "BOT", "JAR", or "OTH".
27th Column	Weight/Volume	13 characters	Numeric only	The total weight or volume of the retail package being reported. Only valid entries where Column 15 = "MS". *Example: 1,234.56 ounces should be entered as 1234.56.*
28th Column	Value	13 characters	Numeric only	The dollar value for the product being reported. Only valid for entries where Column 15 = "OTP" or "ECIG". *Example: $1,234.56 should be entered as 1234.56.*
29th Column	Quantity	13 characters	Numeric only	The total quantity of the retail package being reported.

Examples:

You are filing TP-1-IL with a sale to an active and valid licensed tobacco products retailer in Illinois, reported with Schedule Code 2C. The invoice number of the shipment is 123456 and the date is 01/01/2025. The retailer's information is ABC Tobacco, Inc., located at 101 Any Blvd., Springfield, IL 60001-1234, with a FEIN of 12-3456789 and license number CT-99999. The products are listed below:

- 20 packages of Large Cigars manufactured by a Non-Participating Manufacturer, with UPC Number 9 876543210 9, Turkish flavored tightly wrapped cigars, from 123 Tobacco Manufacturer with a FEIN of 78-9456123, Magic Brand Cigars, 5 cigars in a package, with a value of $5.00 per package.

- 10 boxes of Vapor Products manufactured by a Non-Participating Manufacturer, with UPC Number 4 5681372985 2, green apple super vape 10000 puffs, from Golden Dragon Manufacturer with a FEIN of 96-4325784, Vape Working Brand, 1 vape in a box, with a value of $20.00 per box.

- 15 tubs of Moist Snuff manufactured by a not applicable manufacturer, with UPC Number 5 4567892486 3, long-cut mint, from Spit Brothers Manufacturer with a FEIN of 54-6549876, Polar Bear Brand, 10 cans in a tub, weighing 12 ounces per tub.

The record for the transaction would be reported as follows:

Text File Example (e.g., Notepad)
Note: The example below shows each line returned due to the margins of the written instructions, but the text file must be written as one continuous line for each entry with fields separated by commas and a hard return used to signify the next entry. Using the example, the file would show a total of 3 separate lines, with one for each of the product transactions.

2C,01/01/2025,Invoice,123456,Retailer,ABCTobacco Inc.,101 Any Blvd.,Springfield,IL,USA,600011234,123456789,CT99999,Large Cigar,OTP, NPM,,IL,98765432109,PAK,Turkish flavored tightly wrapped cigars,123 Tobacco Manufacturer,789456123,Magic Brand Cigars,100,STK,,5.00,20

2C,01/01/2025,Invoice,123456,Retailer,ABC Tobacco Inc.,101 Any Blvd.,Springfield,IL,USA,600011234,123456789,CT99999,Vapor Products,ECIG, NPM,,IL,456813729852,BOX,green apple super vape 10000 puffs,Golden Dragon Manufacturer,964325784,Vape Working Brand,1,BOX,,20.00,10

2C,01/01/2025,Invoice,123456,Retailer,ABC Tobacco Inc.,101 Any Blvd.,Springfield,IL,USA,600011234,123456789,CT99999,Snuff,MS, N/A,,IL,545678924863,TUB,long-cut mint,Spit Brothers Manufacturer,546549876,Polar Bear Brand,150,CAN,12,,15

CSV Spreadsheet Example (e.g., Excel)
- 20 packages of Large Cigars manufactured by a Non-Participating Manufacturer, with UPC Number 9 876543210 9, Turkish flavored tightly wrapped cigars, from 123 Tobacco Manufacturer with a FEIN of 78-9456123, Magic Brand Cigars, 5 cigars in a package, with a value of $5.00 per package.

2C	01/01/2025	Invoice	123456	Retailer	ABC Tobacco Inc.	101 Any Blvd.	Springfield	IL	USA	600011234	123456789	CT99999	Large Cigar	OTP	NPM	IL	98765432109	PAK	Turkish flavored tightly wrapped cigars	123 Tobacco Manufacturer	789456123	Magic Brand Cigars	100	STK		5.00	20

- 10 boxes of Vapor Products manufactured by a Non-Participating Manufacturer, with UPC Number 4 5681372985 2, green apple super vape 10000 puffs, from Golden Dragon Manufacturer with a FEIN of 96-4325784, Vape Working Brand, 1 vape in a box, with a value of $20.00 per box.

2C	01/01/2025	Invoice	123457	Retailer	ABC Tobacco Inc.	101 Any Blvd.	Springfield	IL	USA	600011234	123456789	CT99999	Vapor Products	ECIG	NPM	IL	456813729852	BOX	green apple super vape 10000 puffs	Golden Dragon Manufacturer	964325784	Vape Working Brand,	1	BOX		20.00	10

- 15 tubs of Moist Snuff manufactured by a not applicable manufacturer, with UPC Number 5 4567892486 3, long-cut mint, from Spit Brothers Manufacturer with a FEIN of 54-6549876, Polar Bear Brand, 10 cans in a tub, weighing 12 ounces per tub.

2C	01/01/2025	Invoice	123458	Retailer	ABC Tobacco Inc.	101 Any Blvd.	Springfield	IL	USA	600011234	123456789	CT99999	Snuff	MS	N/A	IL	545678924863	TUB	long-cut mint	Spit Brothers Manufacturer	546549876	Polar Bear Brand	150	CAN	12		15

Save your spreadsheet or text file using the file type "CSV (Comma delimited) (*.csv)" option. For text files, separate each field with a comma and each record with a hard return. Once you have your file saved in this format, you may use the "Import" option in MyTax Illinois.