



**Illinois Department of Revenue**  
**RYO-1-X Amended Cigarette Machine Operators'**  
**Occupation Tax Return**

REV 1 FORM 948  
 Station no. 090

**Step 1: Identify your business**

- 1 Account ID: \_\_\_\_\_
- 2 License no.: CR - \_\_\_\_\_
- 3 Business name: \_\_\_\_\_
- 4 Business address: \_\_\_\_\_  
Number and street
- 5 For what tax period are you filing this return?  
 \_\_\_\_\_ / \_\_\_\_\_  
Month Year
- 6  Check here if your address has changed.
- 7 Is this a final (you are no longer in business) return?  yes  no
- 8 Phone number (\_\_\_\_\_) \_\_\_\_\_
- \_\_\_\_\_  
City State ZIP

**Step 2: Report cigarette machine totals for the month - Figures as they should have been reported**

- 9 Write the total number of cigarettes made or fabricated. **Attach RYO-2, Schedule M.** 9 \_\_\_\_\_
- 10 Write the total number of cigarettes damaged in the machine operating process. 10 \_\_\_\_\_
- 11 Subtract Line 10 from Line 9. Write the result. 11 \_\_\_\_\_

**Step 3: Figure your tax due - Figures as they should have been reported**

- 12 Multiply Line 11 by 99 mills (\$0.099). Write the result. 12 \$ \_\_\_\_\_
- 13 Write the amount of excess tax collected. 13 \$ \_\_\_\_\_
- 14 Add Lines 12 and 13. Write the result. 14 \$ \_\_\_\_\_
- 15 Write the eligible credit for Illinois "other tobacco products" tax. See instructions. 15 \$ \_\_\_\_\_
- 16 Subtract Line 15 from Line 14. Write the result. This is your total tax due. 16 \$ \_\_\_\_\_
- 17 Write the amount of credit you wish to use from credit memorandum. 17 \$ \_\_\_\_\_
- 18 Subtract Line 17 from Line 16. Write the result. This is your balance due. 18 \$ \_\_\_\_\_
- 19 Write the total amount you paid for this reporting period. 19 \$ \_\_\_\_\_
- 20 If Line 19 is **greater than** Line 18, figure your overpayment by **subtracting Line 18 from Line 19.** 20 \$ \_\_\_\_\_
- 21 If Line 19 is less **than** Line 18, figure your underpayment by **subtracting Line 19 from Line 18.** 21 \$ \_\_\_\_\_
- Make your check payable to the "Illinois Department of Revenue".

**Step 4: Check the reason you are filing this amended return**

- I received a Notice of Possible Overpayment or made a computation error that resulted in an overpayment of tax.  
 • If you checked this box, did you collect the overpaid tax from your customer?  yes  no  
 • If you checked "yes," did you unconditionally refund the overpaid tax to your customer?  yes  no
- I made a computation error that resulted in underpayment of tax.
- I made an error on a schedule or attachment.
- I should have taken a deduction for \_\_\_\_\_.
- I need to correct the license number on a previously filed return. The incorrect license number was CR - \_\_\_\_\_.
- I need to correct the reporting period on a previously filed return. The incorrect reporting period was \_\_\_\_\_.
- Other. Please explain. \_\_\_\_\_

**Step 5: Sign below**

Under penalties of perjury, I state that I have examined this return and all accompanying schedules, and, to the best of my knowledge, it is true, correct, and complete. I also state that such information is taken from the books and records of the business for which this return is filed.

\_\_\_\_\_  
 Taxpayer's signature Title: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_\_  
 Preparer's signature Title: \_\_\_\_\_ Telephone number (include area code) (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

This form is authorized as outlined by the Illinois Cigarette Machine Operators' Occupation Tax Act. Disclosure of this information is REQUIRED. Failure to provide information may result in this form not being processed and may result in a penalty.



# Form RYO-1-X Instructions

## General Instructions

### Who must file Form RYO-1-X?

You must file Form RYO-1-X, Amended Cigarette Machine Operators' Occupation Tax Return to correct your original return, a previously filed amended return, or file a claim for credit for an overpayment of tax. You must attach the following schedules:

- Form RYO-2, Schedule M, Cigarette Machine Operators' Schedule of Machines
- Form RYO-3, Schedule TP, Cigarette Machine Operators' Tobacco Products Used
- Form RYO-4, Schedule TU, Cigarette Machine Operators' Tubes Used

Mail your completed return, schedules, and payment to:

**ALCOHOL, TOBACCO AND FUEL DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019**

and mail a **copy** of your completed return and schedules to:

**TOBACCO ENFORCEMENT BUREAU  
OFFICE OF THE ATTORNEY GENERAL  
500 SOUTH SECOND STREET  
SPRINGFIELD IL 62706**

### What penalties may I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest, if applicable. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our website at [tax.illinois.gov](http://tax.illinois.gov) or call us at **1 800 356-6302**.

### Where do I get help?

If you have questions or need help completing your return, you can call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-6045**.

## Step-by-Step Instructions

### Step 1: Identify your business

Complete Lines 1 through 8 to identify your business. Be sure to include a daytime telephone number where we can reach you if we have questions.

### Step 2: Report cigarette machine totals for the month

**Line 9** - Write the amount from Line 20, Form RYO-2, Schedule M.

**Line 10** - Write the total number of cigarettes damaged (not usable to the customer) in the machine operating process which were counted by the cigarette machine meter. **Important:** You must keep track of damaged cigarettes in your books and records.

**Line 11** - Subtract Line 10 from Line 9. This is the net cigarettes made or fabricated during this month.

### Step 3: Figure your tax due

**Line 12** - Multiply Line 11 by 99 mills (\$0.099). Write the result.

**Line 13** - If you collected more tax than is due, write your total excess tax collected.

**Line 14** - Add Lines 12 and 13. This is your tax due.

**Line 15** - You are **only** allowed a credit on this line for the amount of Illinois "other tobacco products" taxes paid on tobacco products you used to make or fabricate cigarettes that are subject to the cigarette machine operators' occupation tax. Write the amount of this credit.

**Line 16** - Subtract Line 15 from Line 14.

**Line 17** - If you have a credit memorandum issued to you by us and wish to apply that toward your balance due, write the amount of credit you wish to apply.

**Line 18** - Subtract Line 17 from Line 16. This is your balance due.

**Line 19** - Write the amount you have paid. This figure includes the amount you paid with your original return, any subsequent amended return(s), and any tax you paid on any bill for this reporting period. **Do not include any penalty or interest you paid on any bill.** You must reduce the total amount of tax you have paid by the amount of credit or refund of tax you have received for this reporting period. **Do not include any interest you received on the credit or refund.**

**Line 20** - If the amount in Line 19 is greater than Line 18, subtract Line 18 from Line 19. This is your overpayment.

**Line 21** - If the amount in Line 19 is less than Line 18, subtract Line 19 from Line 18. Pay this amount and make your check payable to the "**Illinois Department of Revenue.**"

### Step 4: Check the reason you are filing this amended return

Check the best description of why you are completing Form RYO-1-X.

**Note:** If you check "other", and you are a party to a civil suit involving the amount claimed on this return, write the name of the suit on the line provided.

### Step 5: Sign below

An owner, partner, officer of the corporation, or other person who is authorized to file your returns must sign Form RYO-1-X. If you use a tax preparer, he or she must also sign and date Form RYO-1-X.

