



RYO-1 Cigarette Machine Operators' Occupation Tax Return

Form RYO-1 is due on or before the 15th day of the month following the end of the reporting period.

Step 1: Identify your business

1 Account ID: _____

2 License no.: CR - _____

3 Business name: _____

4 Business address: _____
Number and street

_____ City _____ State _____ ZIP

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 (_____) _____

Step 2: Report cigarette machine totals for the month

9 Write the total number of cigarettes made or fabricated. **Attach RYO-2, Schedule M.** _____

10 Write the total number of cigarettes damaged in the machine operating process. _____

11 Subtract Line 10 from Line 9. Write the result. _____

Step 3: Figure your tax due

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. This is your balance due. Make your check payable to the "Illinois Department of Revenue". 18 \$ _____

Step 4: 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: ____/____/____

Step 5: Mail your completed return with payment and schedules 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 ILLINOIS ATTORNEY GENERAL
 500 SOUTH SECOND STREET
 SPRINGFIELD IL 62706



Form RYO-1 Instructions

General Instructions

Who must file Form RYO-1?

You must file Form RYO-1 if you are a cigarette machine operator engaged in the business of operating a cigarette machine in Illinois. You are operating a cigarette machine if you

- possess any machine, equipment, or device that makes or fabricates cigarettes and
- make the machine available to individuals to make or fabricate cigarettes for their own use or consumption (not for resale).

When must I file Form RYO-1?

Form RYO-1 and the following schedules are due on or before the 15th day of the month following the reporting period. **Your payment is due with your monthly Form RYO-1 return.** If the due date falls on a weekend or holiday, then the returns, schedules, and payment are due the next business day.

- 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

You may access these forms on our website at tax.illinois.gov.

Send 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 if I fail to file and pay the amount 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. 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 or call us at **1 800 356-6302**.

How long must I retain my records?

You must retain the records required to substantiate this return for at least 3.5 years from the due date of the return or the date filed, whichever is later.

What if I need to correct a previously filed return?

If you need to correct a previously filed Form RYO-1, Cigarette Machine Operators' Occupation Tax Return, you must complete Form RYO-1-X, Amended Cigarette Machine Operators' Occupation Tax Return.

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. This is the total number of cigarettes made or fabricated during the month.

Line 10 - Write the total number of cigarettes damaged (not useable 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. Make your check payable to the "Illinois Department of Revenue."

Step 4: Sign below

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

