

Form RC-6 Instructions

General Information

Who must file a return?

You must file this return if you are a licensed Illinois distributor of cigarettes. An Illinois distributor is any person engaged in the business of selling cigarettes in Illinois who brings or causes to be brought into Illinois any original packages of cigarettes for sale or other disposition in the course of such business. Little cigars in packages of 20 and 25 are taxed under the Tobacco Products Tax Act in the same manner packages of cigarettes are taxed under the Cigarette Tax Act. For purposes of this form, "sticks" means both "cigarettes," as defined by the Cigarette Tax Act and "little cigars," as defined by the Tobacco Products Tax Act. You must file this return if you are a stamping distributor of little cigars.

When and where do I file?

You must file this return, including all attachments, on or before the 15th day of each month, showing the quantity of cigarettes and little cigars you manufactured, imported, or purchased during the preceding month and the quantity of cigarettes and little cigars you sold or otherwise disposed of in Illinois during that period.

You owe a **late-filing penalty** if you do not file a processable return by the due date. 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, available on our website at tax.illinois.gov.

Mail your completed Form RC-6 and attachments to:

**ALCOHOL, TOBACCO AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19467
SPRINGFIELD IL 62794-9467**

Form RC-6 can be filed electronically using MyTax Illinois, available on our website at mytax.illinois.gov, or using a direct transmission method through software you develop or purchase from a third-party vendor.

If you have questions, write us at the address above or call us weekdays from 8:00 a.m. to 4:00 p.m. at **217 782-6045** or email us at **REV.ATP-MFR@illinois.gov**.

What records must I keep?

You must keep within Illinois, at your licensed address, complete and accurate records of cigarettes and little cigars you held, purchased, manufactured, brought into or caused to be brought into Illinois and then sold or otherwise disposed of. You must also keep all invoices, bills of lading, sales records, copies of bills of sale, inventory at the close of each month of all cigarettes and little cigars on hand and of all cigarette tax stamps, both affixed and unaffixed, and other pertinent papers and documents relating to the purchase, sale, or disposition of cigarettes and little cigars.

Such books, records, papers, and documents must be available for inspection during business hours by us or our authorized agent and employees and be preserved for at least three years.

What other penalties may be imposed?

If you affix counterfeit stamps, sell, or offer to sell cigarettes or little cigars with counterfeit stamps affixed, you are guilty of a Class 2 felony.

If you do not keep the required records or if you falsify those records, you are guilty of a Class 4 felony. If you do not safely preserve the required records for a period of three years or do not allow us to inspect them, you are guilty of a business offense and may be fined up to \$1,500.

If you make, file, render, sign, or verify any false or fraudulent report or act as a distributor of original cigarette or little cigar packages without a license, you are guilty of a Class 4 felony.

Step-by-Step Instructions

Step 2: Report your stock

Line 8 – Enter the total number of cigarettes and little cigars you have on hand at the beginning of the month, regardless of where you purchased them. Include both stamped and unstamped cigarettes and little cigars and those in public warehouses.

Line 9a – From Schedule CA, enter the number of cigarettes and little cigars you imported into Illinois that did not have an Illinois stamp affixed to the original package.

Line 9b – From Schedule CB, enter the number of cigarettes and little cigars you purchased in Illinois from other licensed distributors that did not have an Illinois stamp affixed.

Line 9c – From Schedule CC or Form RC-6-W, Cigarette and Little Cigar Revenue Return Worksheet, enter the number of cigarettes and little cigars you purchased that had an Illinois stamp affixed to the original package at the time of purchase.

Line 12 – Enter the number of unstamped cigarettes and little cigars (or those bearing another state's stamps) on which no Illinois tax has been paid and that you shipped from a point in Illinois to a point outside of Illinois pursuant to sale or other disposition. Include sales to out-of-state retailers holding multiple transporter trip permits on Schedule CD. You must preserve bills of lading, post office insurance or registry receipts, or trip sheets to support all entries on Schedule CD.

Line 13 – Enter the number of cigarettes and little cigars on which no tax has been paid and that you sold to another licensed distributor, whether shipment was made directly from a warehouse in Illinois or from a manufacturer or out-of-state distributor by the drop shipment method. Schedule CE must show the purchaser's FEIN, and the purchaser must report receiving the cigarettes or little cigars on Schedule CB.

Line 14 – From Schedule CH, enter the total number of little cigars that are reportable on Line 8 of Form RC-55, Unstamped Little Cigar Sticks Tax Return, or any other necessary deductions. See Schedule CH instructions for additional information.

Line 17 – Enter the total number of cigarettes and little cigars on hand at the end of the month as reported on Schedule CF or Form RC-6-W.

Line 19 – Effective July 1, 2019, the mill rate is 149 mills (\$0.149) per stick. Use this rate to figure the tax due. However, if Step 2, Line 18, includes cigarettes or little cigars sold at "old" or multiple mill rates, you will need to figure the amount for Line 19 by completing Form RC-6-W.

Step 3: Report your cigarette tax stamp usage

Line 20 – Enter the gross value (do not deduct any discount allowed on invoices) of all Illinois stamps, whether affixed to original packages or loose, on hand at the beginning of the month for which you are filing this return.

Line 21 – Enter the total value of unaffixed stamps transferred from another licensed distributor.

Line 22 – Enter the gross value of all Illinois stamps you purchased from us during the month.

Line 23 – Figure the gross value of all Illinois stamps that were affixed to original packages of cigarettes or little cigars when you purchased or otherwise acquired them as reported on Schedule CC.

Effective July 1, 2019, the mill rate is 149 mills (\$0.149) per stick. Use this rate to figure the value of stamps affixed to original packages when purchased. However, if Step 2, Line 9c, includes cigarettes or little cigars purchased at "old" or multiple mill rates, you will need to figure the amount for Line 23 by completing Form RC-6-W.

Line 25 – Enter the total value of unaffixed stamps transferred to another licensed distributor.

Note: All stamp transfers must be approved by the department prior to the transfer.

Line 29 – Enter the total value of all Illinois stamps affixed to original packages of cigarettes or little cigars on hand at the end of the month as reported on Schedule CF or Form RC-6-W.

Line 30 – Enter the gross value of all Illinois stamps not affixed to original packages on hand at the end of the month as reported on Schedule CF or Form RC-6-W.

Returned merchandise

If you returned cigarettes or little cigars with Illinois stamps affixed to an out-of-state manufacturer, report the number of returned sticks on Line 11 and the value of the stamps on Line 26. If you return unaffixed stamps to us, also report the value of these stamps on Line 26.

If you returned unstamped cigarettes or little cigars to an Illinois manufacturer or distributor, report the return as a sale to other licensed distributors on Schedule CE.

If a customer located outside of Illinois returned unstamped cigarettes or little cigars to you, report the return as an importation on Schedule CA.

When an original package bearing an Illinois cigarette tax stamp is returned to you, report the return as a purchase with stamps affixed on Schedule CC.

If you returned packages *without* Illinois stamps affixed to an out-of-state manufacturer, report this return as an out-of-state sale on Schedule CD.