

**Illinois Department of Revenue
Regulations**

Title 86 Part 440 Section 440.100 Returns Required: When Filed

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 440
CIGARETTE TAX ACT**

Section 440.100 Returns Required: When Filed

- a) Filing by Non-manufacturers
 - 1) Every distributor who is required to procure a license under the Act, but who is not a manufacturer of cigarettes in original packages that are contained in a sealed transparent wrapper, shall, on or before the 15th day of each calendar month, file a return with the Department, showing:
 - A) the quantity of cigarettes manufactured during the preceding calendar month;
 - B) the quantity of cigarettes brought into this State or caused to be brought into this State from outside this State during the preceding calendar month without authorized evidence on the original packages of cigarettes underneath the sealed transparent wrapper that the tax liability imposed by the Act has been assumed by the out-of-state seller of cigarettes;
 - C) the quantity of cigarettes purchased tax-paid during the preceding calendar month either within or outside this State; and
 - D) the quantity of cigarettes sold or otherwise disposed of during the preceding calendar month.
 - 2) The return shall be filed on forms furnished and prescribed by the Department and shall contain other information the Department may reasonably require.
 - 3) Computer generated returns and schedules or returns and schedules filed on forms that have not been approved by the Department are considered non-processable and may subject the filer to penalties and interest for failure to file a proper return.

- b) Illinois manufacturers of cigarettes in original packages that are contained inside a sealed transparent wrapper shall file a return by the 5th day of each month covering the preceding calendar month. Each return shall show the quantity of cigarettes manufactured during the period covered by the return, the quantity of cigarettes sold or otherwise disposed of during the period covered by the return, and other information the Department may lawfully require. Returns shall be filed on forms prescribed and furnished by the Department. Computer generated returns and schedules or returns and schedules filed on forms that have not been approved by the Department are considered non-processable and may subject the filer to penalties and interest for failure to file a proper return.
- c) Each out-of-state manufacturer, who is granted a permit by the Department under Section 4b of the Act, shall file a return with the Department on a form to be prescribed and furnished by the Department and shall disclose the information as the Department may lawfully require. The return shall be filed by the 5th day of the month and shall cover the preceding calendar month. Computer generated returns and schedules or returns and schedules filed on forms that have not been approved by the Department are considered non-processable and may subject the filer to penalties and interest for failure to file a proper form.
- d) The returns filed by both distributors required to procure a license under the Act who have 30 or more transactions per month, and by Illinois manufacturers having 30 or more transactions per month, *must be accompanied by appropriate computer-generated magnetic media supporting schedule data in the format required by the Department* (Section 9 of the Act). Distributors and manufacturers who voluntarily file returns and schedules electronically are not subject to this requirement.

(Source: Amended at 42 Ill. Reg. 23174, effective November 29, 2018)