



Electronic Filing Cigarette Returns

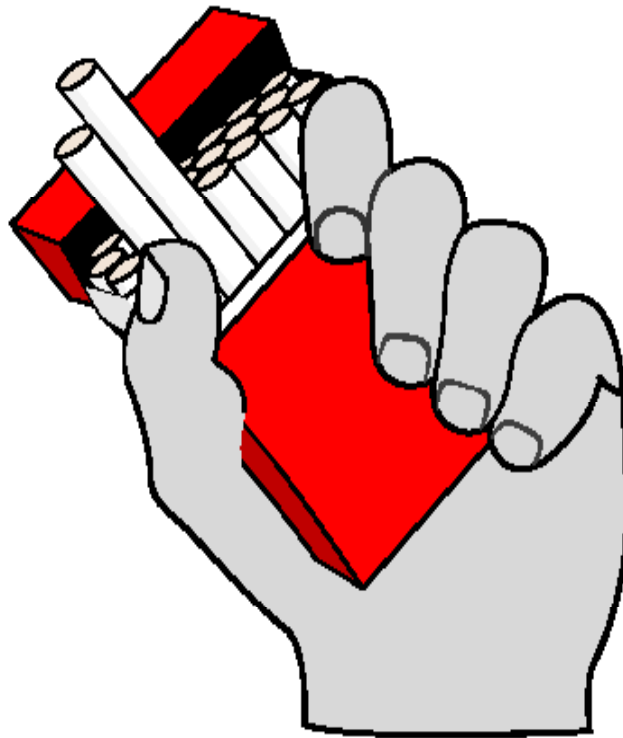


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Overview

We encourage all taxpayers to file electronically. Illinois business taxpayers can electronically file through the internet free or may use one of our direct file programs. Our goal is to provide you with simple, error-free methods of filing and paying. It also helps our environment by reducing the handling of paper.

The following forms and schedules can be electronically filed using one or more of our electronic filing programs:

- **Form RC-6, Cigarette Revenue Return**, and supporting schedules from licensed in-state distributors;
- **Form RC-6-A, Out-of-State Cigarette Revenue Return** and supporting schedules from licensed out-of-state distributors; and
- **Form RC-6-X, Amended Cigarette Revenue Return**, and supporting schedules from licensed in-state distributors;
- **Form RC-6-A-X, Amended Out-of-State Cigarette Revenue Return** and supporting schedules from licensed out-of-state distributors;
- **Form RCS-1, Secondary Cigarette Distributors Report**, and supporting schedules;
- **Form RCS-1-X, Amended Secondary Cigarette Distributors Report**, and supporting schedules;
- **Schedule CM, Sales of Cigarettes into Illinois by Manufacturers or Importers**, from manufacturers and importers.
- **Schedule CSM, Sales of Cigarettes to Illinois Secondary Distributors.**

Direct File Program

Using a HTTP Post Utility Program, cigarette returns and schedules are transferred to and from the Illinois Department of Revenue's (IDOR) gateway server via the internet using Secure Socket Layer technology. File specifications must be used and the files must be formatted as text files using the ASCII character set.

WebFile Program

The WebFile programs are secure, free, online applications available on IDOR's Web site which allow the user to enter return, schedule, and payment information that is transmitted over the internet. This does not require a separate registration however, a Personal Identification Number (PIN) is required to use the program. If you need a PIN, contact us at **217 782-6045**.

Regardless of the program used, all applicants must agree to comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents. In addition, all applicants, including those who develop software, must successfully complete testing.

The information contained in this publication does not represent binding positions of IDOR, may not be cited authority for positions taken by taxpayers and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.



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What is an electronically filed return?

An electronically filed return or schedule consists of data transmitted or provided to IDOR by electronic means. In total, electronic returns and schedules contain the same information as traditionally filed paper documents. We will accept:

- Returns Forms RC-6, RC-6-A, RCS-1, worksheets Forms RC-6-W, RC-6-A-W, amended returns Forms RC-6-X, RC-6-A-X, RCS-1-X, and the following supporting schedules:
 - Schedule CA (RC-7),** Cigarettes Imported for Sale with No IL Cigarette Revenue Stamps Affixed to Original Packages
 - Schedule CB (RC-8),** Cigarettes Purchased in IL with No IL Cigarette Revenue Stamps Affixed to Original Packages
 - Schedule CC (RC-9),** Cigarettes Purchased with IL Cigarette Revenue Stamps Affixed to Original Packages
 - Schedule CD (RC-10),** Out-of-State Cigarette Sales or Shipments
 - Schedule CE (RC-11),** Sales of Cigarettes to Licensed Distributors
 - Schedule CF (RC-12),** Inventory of Stamps and Cigarettes on Hand
 - Schedule CF-1 (RC-12-A),** Value of Stamps Purchased and Stamp Credit Memoranda
 - Schedule CK (RC-13),** Shipments of Unstamped Cigarettes into Illinois
 - Schedule CL (RC-14),** Shipments of Stamped Cigarettes into Illinois
 - Schedule CH (RC-127),** Other Deductions - Cigarette Tax
 - Schedule CSA (RCS-2),** Cigarettes Purchased from Illinois Licensed Distributors
 - Schedule CSR (RCS-3),** Sales of Cigarettes to Licensed Illinois Retailers
 - Schedule CSD (RCS-4),** Cigarettes Returned to Illinois Licensed Distributors
 - Schedule CSH (RCS-5),** Other Deductions
 - Schedule CM (RC-36)** Sales of Cigarettes into Illinois by Manufacturers or Importers
 - Schedule CSM (RC-36)** Sales of Cigarettes to Illinois Secondary Distributors

All returns/schedules must be transmitted within a single file via electronic data transfer and must include an electronic signature (See “**Electronic Signatures**”).

Paper documents that contain information that cannot be electronically provided must be mailed to IDOR. They include:

- Copies of schedules, invoices, and bills of lading requested for verification purposes.
- Final returns that are electronically filed require the taxpayer to send an explanation as to the reason(s) for a final return (*e.g.*, business sold or discontinued). (See “**How to file a final return electronically**”).)
- A return and payment that are made in protest in accordance with Section 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a.1), requires the corresponding notice to be mailed to IDOR. (See “**How to file a protested return electronically**”).)
- Change of address requires the taxpayer to notify IDOR by telephone or in writing. (See “**If your address changes**”).)



Am I required to file electronically?

Mandatory Electronic Filing

Returns filed by taxpayers who have 30 or more schedule transactions per month must be accompanied by computer generated electronic schedules via electronic data transfer.

Voluntary Electronic Filing

Taxpayers who are not required to file electronically may also participate in this program. Taxpayers that are voluntarily participating in this program may file via electronic data transfer.

When is my electronic return due?

Electronic Data Transfer:

The due date for an electronic return is identical to that of a paper-based return. When the due date for filing a return with IDOR falls on a weekend or a holiday observed by the State of Illinois, IDOR will accept the electronic return on the next business day. Electronic filers are responsible for timely initiating the transmission to assure the return is received and acknowledged as accepted by IDOR on the day following the weekend or observed holiday.

The receipt date of the electronic return will be when the transmission ends for participants transmitting directly to IDOR, provided the return is acknowledged as accepted.

Note: Taxpayers are reminded that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that returns transmitted through the United States mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, do not apply to returns filed by electronic means as those returns are not transmitted by mail.

Ways to Participate in Electronic Filing

Electronic filers can perform all of the functions themselves associated with this electronic filing program, or they can use services of another accepted electronic filer (third party) to participate in the electronic filing program. For example, a participant can be a:

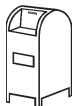
- taxpayer who prepares the electronic return or other document and transmits it directly or otherwise provides it to IDOR using software developed by the taxpayer or a commercial software provider.
- taxpayer who uses the services of a service group or other third party to prepare the electronic return or other document and transmits it or otherwise provides it to IDOR.
- third party transmitter who takes prepared returns from taxpayers or service groups and transmits them to IDOR directly.
- service group or other third party who prepares electronic returns or other documents and transmits them to IDOR directly.
- software developer who develops software to
- format return information to conform with IDOR specifications; and/or
- transmit to IDOR directly or provide electronic returns to IDOR.

Taxpayers who use service groups, other third parties or other agents to electronically file returns or schedules under this program, remain responsible for their own registration.

Application and Registration for Electronic Filing

All participants must be registered to be accepted into the Illinois Cigarette Revenue return electronic filing program. This includes licensed in-state distributors and secondary distributors, manufacturers, licensed out-of-state distributors and secondary distributors, service groups or bureaus, software developers, and any participant who is transmitting directly to IDOR (either for themselves or for others).

To register, complete and sign Form IL-8633-B, Business Electronic Filing Enrollment, and mail to:



**ELECTRONIC FILING SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19479
SPRINGFIELD IL 62794-9479**

Application and Registration for Electronic Filing (Cont.)

Taxpayers who use service groups or agents to file returns or other documents electronically remain responsible for completing their own registration. Service groups or other third parties or agents cannot complete or sign the enrollment form on behalf of a taxpayer.

Upon acceptance into the program, participants who transmit directly to us via electronic data transmission will be assigned a logon identification (LID) number, a “test” password, and a “production” password. The LID number and passwords are unique for each transmitter and cannot be transferred among participants. The passwords must be kept secure. To access our communications processor, all transmitters must use their LID number and either the test password or the production password.

All electronic filers must successfully complete testing before they will be accepted into the program. Upon successful testing, direct transmitters will receive their production password. We will provide written notification of the LID number and test password and instructions on how to receive a production password.

Participants must submit a revised IL-8633-B to IDOR to update the information contained on their most current enrollment form when there are changes involving:

- the taxpayer’s name, the firm name, or doing business as (DBA) name(s);
- any address, telephone or contact representative;
- Federal Employer’s Identification Number (FEIN), Social Security number (SSN), or License number;
- the electronic filing functions performed; or
- the taxpayer’s or responsible party’s electronic signature.

Electronic Signatures

All electronic returns filed via electronic data transfer must include an electronic signature that authenticates the taxpayer. Taxpayers must identify their electronic signature on their electronic filing enrollment form. The taxpayer, authorized officer, or other individual responsible for filing returns or other documents must also sign the electronic filing enrollment form. Manufacturers and importers are not required to include an electronic signature with Schedule CM’s.

The taxpayer’s electronic signature is to be used in lieu of a written signature when filing electronic returns, forms, or other documents with IDOR. The effect of including a valid electronic signature as part of a return transmission has the same legal effect as the taxpayer having signed the returns or other documents.

An electronic return filed via electronic data transfer will be considered unsigned unless the taxpayer’s electronic signature is included, and received by IDOR, as part of that transmission.

An electronic signature is considered valid from the time it is registered by IDOR until it expires unless:

- IDOR receives a written request from the taxpayer to have that taxpayer’s electronic signature invalidated. To continue electronic filing under this Part, the taxpayer must submit a revised IL-8633-B and identify a new electronic signature.
- the taxpayer submits a revised IL-8633-B and has identified a new electronic signature on that form.
- the taxpayer notifies IDOR that the electronic signature has been compromised. To continue electronic filing under this Part, the taxpayer must submit a revised IL-8633-B and identify a new electronic signature.
- the taxpayer’s signature authorization has been revoked or suspended.

In addition, for electronic returns and other documents authorized to be filed under this program, a registered electronic signature is valid until the expiration of the corresponding certificate of registration or other certification issued by IDOR to the taxpayer. At that time, the taxpayer must either reconfirm the electronic signature previously selected or select a new electronic signature. Upon the expiration of the taxpayer’s electronic signature, any electronically transmitted return and other documents containing the expired code will be considered unsigned.

Acknowledgements

Electronic Data Transfer

IDOR will create an acknowledgement (ACK) record for each return filed via electronic data transmission. Each ACK record will indicate one of the following:

- Accepted
- Accepted with errors
- Rejected
- Transmission rejection

Returns that are accepted with errors will be processed as filed. However, for returns that are rejected for any reason, a file containing only the corrected returns and associated headers and trailers must be transmitted. (See “**When is my electronic return due?**”)

When a transmission rejection is returned via the Acknowledgement file, the entire transmission must be retransmitted after corrections are made. None of these returns are considered filed or accepted.

Responsibilities

Electronic Filers

All electronic filers must comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents and must keep records equivalent to the level of detail contained in an acceptable paper record. For example, see 86 Ill. Adm. Code 420.90 Books and Records.

Also, electronic filers must . . .

- ensure that electronic returns or other electronic documents are filed with IDOR in a timely manner. (See “**When is my electronic return due?**”)
- include both return and/or schedule data and electronic signature in the same file.
- ensure their own security and confidentiality of all transmitted data.
- make transmissions and retrieve acknowledgements in a timely manner. Acknowledgement records for returns filed via electronic data transfer will normally be available from IDOR within 24 hours after the transmission is received. It is important for electronic filers to review the acknowledgement records to ensure their return was filed; or, to modify rejected returns and retransmit; or file on paper.
- match acknowledgement records to the original transmission files. Returns acknowledged as accepted with a detailed acknowledgement from IDOR will be considered filed returns. Returns acknowledged as rejected must be corrected and retransmitted, if possible. Returns that cannot be retransmitted must be timely filed on the corresponding paper form.
- immediately contact the Excise Taxes Division if an acknowledgement record has not been available after 36 hours from the transmission of the return.
- contact the Excise Taxes Division for assistance if returns have been rejected after three attempts, or if acknowledgements are received for returns that were not in the original transmissions.

Also, electronic filers must not . . .

- use software that has an assigned production password built into the software.
- recall or intercept electronically filed returns or other documents after they have been acknowledged as accepted in a detailed acknowledgement record sent from IDOR. If the taxpayer wishes to amend any accepted electronically filed return, an amended return must be electronically filed with IDOR. (See “**How to file an amended return electronically.**”)

Taxpayers

Taxpayers are responsible for retaining copies of all the acknowledgement records received from IDOR or third party transmitters. These may be retained on magnetic media. Taxpayers must retain all copies of the acknowledgement files received from IDOR for as long as the taxpayer would be required to keep tax records in a paper format.

Electronic filers who provide transmission services

Electronic filers who provide transmission services to other electronic filers must:

- accept electronic returns or other documents for transmission to IDOR only from electronic filers accepted in this program;
- provide each of their clients with the acknowledgement records for their transmissions within 24 hours after the availability of the acknowledgement from IDOR; *and*
- retain copies of all acknowledgement records received from IDOR for one year from the date of receipt. These may be retained on magnetic media.

Responsibilities (Cont.)

Electronic filers who are software developers

Electronic filers who are software developers must:

- correct any software errors quickly to assure timely transmission of electronic returns or other documents;
- expeditiously distribute any corrections to all electronic filers utilizing their software; and
- not incorporate into its software a department assigned production password.

Monitoring and Suspension

IDOR will monitor the quality of electronic transmissions. If the quality is unacceptable, IDOR will contact the electronic filer, software developer, or transmitter. IDOR will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate. IDOR reserves the right to suspend the electronic filing privilege of any electronic filer, software developer, or transmitter who varies from the requirements, specifications, and procedures stated in this guide and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns Or Other Documents, or who does not consistently transmit error-free returns. When suspended, the electronic filer, software developer, or transmitter will be advised of the requirements for reinstatement into the program.

General Information

How to file an amended return electronically

1) Correct the errors in the return you sent to us originally by doing the following:

a) Invalid License number, Tax Period in Step 1, and/or Date Fields - Replace the fields in error with the correct information.

(You can replace the information with the correct data but you cannot blank it out...)

IMPORTANT - If the file you sent originally had the wrong License number or Tax Period, be sure to write the correct License number and Tax Period at the top and the incorrect License number/Tax Period in the space provided under the "Reasons" section.

b) Any other field - Replace the fields in error with the correct information. (Or with zeroes if it should have been blank)

c) Delete any records that should not have been sent the first time

d) Add any records that were left out the first time

2) Put a "1" in the "AMENDED?" field of the tax return record.

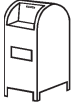
3) Send the entire corrected file again.

IMPORTANT: You must put the "1" into the "AMENDED?" field when you file an amended return electronically. If you leave the "1" out, the computer will add the new file to the existing records you sent in error instead of replacing the information that was wrong.

General Information (Cont.)

How to file a protested return electronically

Send the appropriate legal documentation to:



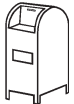
Illinois Department Of Revenue
Revenue Accounting Division - Mail Code 2-231
101 W. Jefferson
Springfield, IL 62702

Be sure the documentation you send to the Revenue Accounting Division includes the License number, the tax period and the dollar amount being protested.

Send in the electronic return and schedules to the Excise Taxes Division as you would normally.

If your address changes...

1. A copy of the "ADDRESS CHANGE INFORMATION" form below must be filled out and sent in to the Excise Taxes Division. Please mail or FAX a copy of the completed form to:



Illinois Department Of Revenue
Excise Taxes Division
P.O. Box 19477
Springfield, IL 62794-9477

-or-

FAX: 217 782-1152

2. **IMPORTANT:** put a "1" into the "ADDRESS CHANGE?" field in the return record.
3. Send in the return and schedules file to the Illinois Department of Revenue (IDOR) as you would normally.

Cigarette Tax Return

Address Change Information

Account ID: _____

IL Cigarette license no: ____ - _____

FEIN: ____ - _____

Business name: _____

Contact: _____ (_____) _____ - _____
(Name) (Daytime phone number)

Old address: _____

_____, ____ - _____

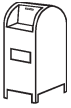
New address: _____

_____, ____ - _____

General Information (Cont.)

If you are filing your final return...

1. A copy of the "FINAL RETURN INFORMATION" form below must be filled out and sent in to the Excise Taxes Division. Please mail or FAX a copy of the completed form to:



Illinois Department Of Revenue
Excise Taxes Division
P.O. Box 19477
Springfield, IL 62794-9477

-or-

FAX: 217 782-1152

2. **IMPORTANT:** put a "1" into the "FINAL RETURN?" field in the return record.
3. Send in the return and schedules file to IDOR as you would normally.

Cigarette Tax Return

Final Return Information

Account ID: _____

IL Cigarette license no: ____ - _____

FEIN: ____ - _____

Contact: _____ (Name) (____) _____ - _____ (Daytime phone number)

Business' name: _____

Business' address: _____

City, State ZIP: _____, _____ - _____

Fill out one of the following options (a or b):

a) I discontinued my business on ____ / ____ / _____
-or-

b) I sold my business on ____ / ____ / _____
If you sold your business, provide the new owner's name and address below:

_____, _____ - _____

Communications Information

These procedures are in effect currently. The Illinois Department of Revenue (IDOR) may find it necessary to alter procedures in the future to adapt to changing conditions.

Files must be transmitted to and from the IDOR gateway server via the Internet using Secure Socket Layer (SSL) technology. File transmission must use the https post method. This type of transmission provides secure data exchange by strongly encrypting the data stream in both directions according to the SSL protocol.

The Illinois Department of Revenue has a utility program available to transmitters that can transmit files via https post. Transmitters may use this program without charge. The utility runs on Microsoft Windows operating systems. Transmitters may also write their own software if that is preferred.

Transmissions to the gateway require a modern high speed Internet connection. High bandwidth Internet connections, such as a T1 line or DSL, is preferred; although slower 56K modem connections can be used provided that the connection to the Internet service provider is of high quality and somewhat above the 28.8 K-baud range. Noisy phone lines or transmission speeds below this range are not reliable. Transmissions should be posted to the following URL:

<https://biz.revenue.state.il.us/il/gateway>

Before users can transmit files, they must register with the Illinois Department of Revenue to obtain a login ID and password. Users who have transmitted in the past by z-modem should already have a login ID and password.

The gateway conforms to standard http protocols. For fuller documentation regarding the http specification in general, refer to the World Wide Consortium web site at the following URL:

<http://www.w3c.org>

In particular, for documentation regarding the http protocol, see RFC 2616: Hypertext Transfer Protocol – HTTP/1.1 at <ftp://ftp.isi.edu/in-notes/rfc2616.txt>.

For documentation regarding http authentication protocols, see RFC 2617L: HTTP Authentication: Basic and Digest Access Authentication at <ftp://ftp.isi.edu/in-notes/rfc2617.txt>.

The gateway uses basic authentication, which is made secure by the SSL encryption. The login ID and password are applied to the http transmission headers in the form of a standard basic authentication header. The SSL protocol guarantees that the ID and password are also encrypted during transmission. As is standard practice, the basic authentication header must be base-64 encoded. The gateway supports both challenge-response and pre-emptive authentication.

The gateway adheres to the following practices:

- All transmissions or requests to the gateway occur in a single request-response https session.
- No cookies are placed on the users' computers. No session tracking is required, and as a result, cookies are not needed.
- Only one file may be transmitted per session. To enforce this rule, the gateway does not allow MIME attachments. One consequence of this is that transmitters cannot use the HTML forms transmission protocol built into most web browsers, as these automatically generate MIME headers.

Required HTTPS Transmission Headers

The following shows an example of a complete http post transmission including all HTTP transmission headers:

```
POST /il/gateway HTTP/1.0 Host: biz.revenue.state.il.us
Authorization: Basic MQBxWrS7hmQ3V4ly (Base64 encoded)
Accept: text/plain, text/html, text/xml
User-Agent:          (optional header)
X-Transmit-ID: doc1
Content-Type: text/plain
Content-Length: 97
*****
```

The transmitted file goes here.

Communications Information (cont.)

This example shows the presence of an authorization header with a value given as a base-64 encoded user ID and password. Also, as shown, transmitters must supply a "Content-Length" header for file uploads giving the byte-size of the transmitted file. The gateway uses this value to verify that the number of bytes received matches what the transmitter actually intended to send. It is the responsibility of the transmitter to make sure this value accurately reflects the size of the file being transmitted.

The http transmission headers must also include one extended header named "X-Transmit-ID". This header governs the action of the gateway. The header has two reserved values – "NewAck" and "LastAck". These values are not case sensitive. A value of "NewAck" will cause the gateway to return all available acknowledgment files in the http response stream. These files will be concatenated together into one big file, and, depending on the type of acknowledgements being returned, may or may not contain file separators. A value of "LastAck" given to the "X-Transmit-ID" header will cause the gateway to re-transmit all acknowledgment files that were transmitted the last time the "NewAck" request was sent to the gateway. Any other value of the "X-Transmit-ID" header will cause the gateway to expect to receive a transmission from the user. This value will be echoed back to the user at the end of the transmission in an acknowledgment receipt response as explained in the next section.

Gateway Responses

As stated above, the gateway responds by transmitting all available acknowledgment files when the transmitter issues a request via the "X-Transmit-ID" extended header. This type of response will always include a "Content-Length" http transmission header giving the exact number of bytes being returned. The transmitter should always verify that the number of bytes received matches exactly the number of bytes given in this "Content-Length" header.

In addition to returning acknowledgment files to the transmitter, the gateway provides a number of feedback responses when files are received. If a transmitter sends a file with normal completion, the gateway will respond with an acknowledgment receipt, called an Ack-One receipt. A typical example of an Ack-One response is as follows:

```
HTTP/1.1 200 OK
Content-Type: text/plain
Content-Length: 231
Date: Tue, 09 Dec 2003 21:47:19 GMT
Server: Apache Coyote/1.0
Connection: close
```

Illinois Department of Revenue Acknowledgement One

1. ETIN = 99999
2. TransmissionIDNumber = doc1
3. TransmissionTimeStamp = 12/09/2003 03:47:19 pm
4. FileSize = 97
5. SysFileName = T9999920031209154719146.343

This is the standard response to a successful file transmission and shows the time and date the department received the file. A transmission should not be considered successful unless an Ack-One response is received. The data given shows the received file size and also the value of the "X-Transmit-ID" header, labeled as "TransmissionIDNumber". This value is returned to the transmitter as a convenience in file tracking. Please keep in mind that the Ack-One response only confirms file "receipt" and not file "acceptance". It is the user's responsibility to pick up acknowledgment files at a later time to use to verify if the transaction/s were accepted or rejected.

The gateway also returns two error responses. In case of an incorrect user I.D. or password, the gateway will respond with an http status code of "401: Unauthorized" value in the http status code line of the response stream. Likewise, in cases during which some of the department's systems may be down, the gateway will respond with an http status code of "503: Service Unavailable".

Hours of Availability

The gateway is available to transmitters seven days a week, except during the time from 11:15 pm to 12:30 am each day. This system down-time is required for scheduled system maintenance.

Communications Information (cont.)

Error Recovery/Problems/Backups

Vendors must be able to recreate either an entire transmission or particular batches upon request. When errors are found, the batches must be corrected and re-transmitted within 24 hours.

If you are having a problem that seems to be caused by hardware or software failure on our end, call Terry Dill or Chuck Bowman during normal working hours. (Phone numbers and hours are listed below.)

If the problem occurs after normal working hours, call Computer Operations, identify yourself as an electronic transmitter, and explain what is wrong. They will try to correct the problem or contact someone who can help you.

If the problem can't be solved within a reasonable amount of time, you may be required to send the data to us by courier on magnetic media or compact disk. This should be in the same format as the Electronic Data Transmissions without encryption and/or PKZIP.

Contact Information

Communication questions, hardware or software failures on our end:

Electronic Commerce Support

7:30 A.M. – 4:00 P.M., Monday through Friday, except for legal holidays

Chuck Bowman (https transmission problems) – 217 785-5589

Terry Dill – 217 782-3791

Mary Thomas (backup) – 217 524-0518

Hardware or software failure after hours or on holidays:

Computer Operations

24 hours a day, seven days a week, except Thanksgiving, Christmas, and New Year's Day

217 782-8622

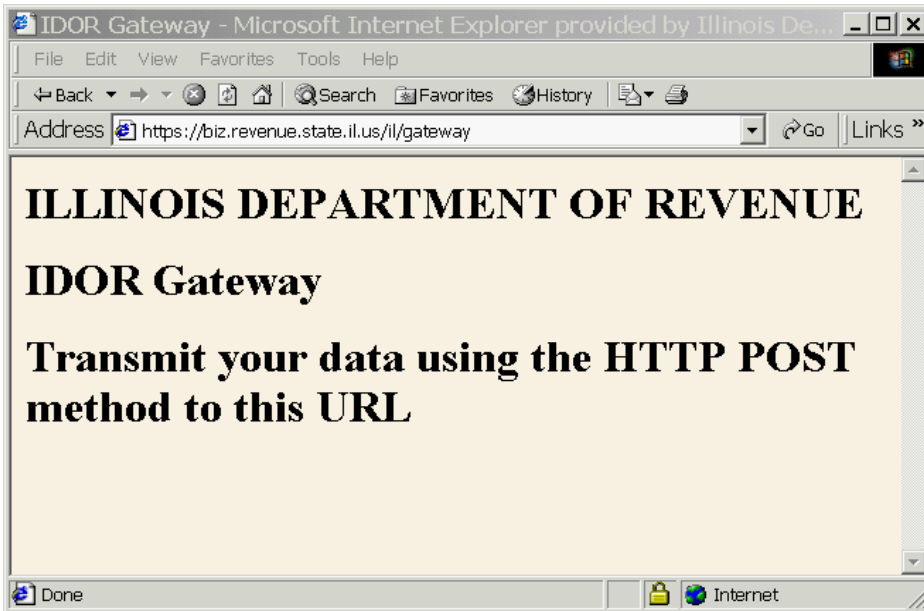
HttpsPost Utility Program

Description

The HttpsPost Utility Program transfers ASCII files to and from IDOR's gateway server via the Internet using Secure Socket Layer (SSL) technology. The utility runs as a stand-alone application under Microsoft Windows 95, 98, NT, 2000, and XP. It has not yet been tested for use with Windows Vista or later versions of the Windows operating system. Currently, we foresee no problems in using the program with Windows XP. The utility supports both a graphical user interface (GUI) mode of operation as well as a command line mode suitable for batch processing.

The program requires a connection to the Internet and makes use of Windows' built-in Winsock and certificate management software. These items must have already been installed and set up correctly before attempting to run the program. The best approach is to test the computer setup and internet connection first by trying to connect to the IDOR gateway server through a Web browser. The Web address has the following URL: **<https://biz.revenue.state.il.us/il/gateway>**

Using Internet Explorer, for example, one should retrieve the Web page depicted in the illustration below. In addition to testing the computer setup, seeing this page also proves that the SSL certificate exchange has been successful and your computer system recognizes our site as being authentic. Issues involving SSL site certificate exchange must be resolved by calling IDOR support.



Certain problems may be encountered when trying to use the HttpsPost Utility Program with the earlier versions of the Windows operating system. Windows 95 and 98 may require that MS Internet Explorer (I.E.) be installed or upgraded to the latest version. The installation of I.E. usually automatically installs the required Winsock and SSL functionality. In addition, the utility program may optionally be set to use the API built into Internet Explorer. Choosing this setting can sometimes remedy problems with transmitting from Windows 95 and 98.

Program Use

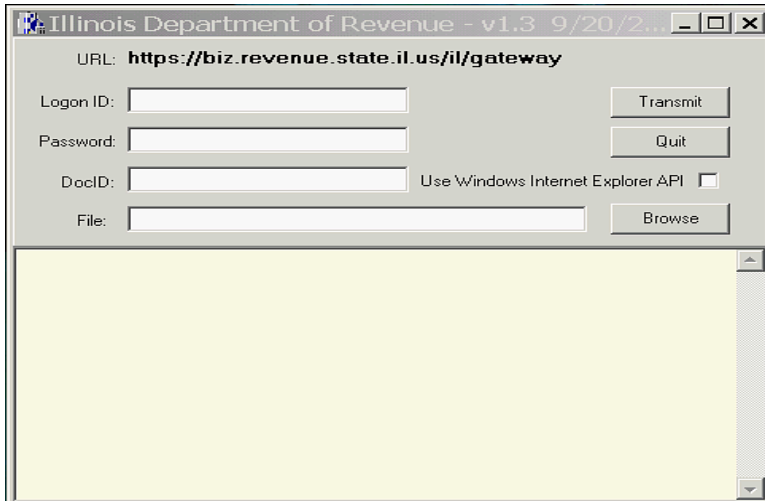
Installation consists in simply copying the executable file, HttpsPost.exe, to an empty directory or folder. For convenience in launching the application in its GUI mode, place shortcuts to the executable on the desktop or in the START menu. Simply launching the executable without command line arguments starts the application in its GUI mode.

During operation, the program creates two files in the installation directory. One is named "HttpPostLog.txt", which is a text file of logging information showing some messages regarding the http session. This log file provides session record keeping and may be helpful for debugging. The file is overwritten each time a new http connection is made so that it contains only the log of the last full session completed.

The other file, named "Response.ack", contains the body of the http response data returned to the application from the IDOR gateway server. This file will contain all acknowledgements sent by the server during the connection. Whenever a new connection or new transmission is made, the content of this file is completely erased and all new response data is recorded here in its place. Therefore, before initiating a new http post session, be sure to either save the results of the last session's "Response.ack" file to some other directory where it will not be lost or else rename it.

HttpsPost Utility Program (continued)

After launching the HttpsPost Utility Program in its GUI mode, the user should see a window like the one illustrated in the picture below.



The user needs to type the five-character logon ID (LID) assigned by IDOR into the box labeled "Logon ID". The box labeled "Password" should contain the user's password. The box labeled "DocID" has two purposes depending on whether the user intends to transmit a file during this session or wishes to receive acknowledgements.

If the current session is meant for transmitting a file to the IDOR gateway, then the "DocID" box may be used at the discretion of the transmitter. It may, for example, contain any character string that conveniently identifies to the transmitter the file he is sending. Any alphanumeric sequence that is meaningful to the transmitter, including the NULL sequence, may be used here with the exception of two reserved values. The reserved values are "NewAck" and "LastAck", neither of which is case sensitive. The "NewAck" and "LastAck" values have special meanings to the IDOR gateway server for transmitting acknowledgements as will be discussed later.

At the end of a transmission, whatever character string value is placed in the "DocID" box will be echoed back to the transmitter as part of an acknowledgement-one receipt for the transmission. Hence, the "DocID" value may be useful to the transmitter as a way of associating an acknowledgement-one receipt to its transmitted file. At the end of every successful file transmission the server returns this acknowledgement-one as proof of receipt of transmission. The acknowledgement-one receipt will appear in the "Response.ack" file similar to the following text:

```
Illinois Department of Revenue Acknowledgement One
1. ETIN = 12345
2. TransmissionIDNumber = doc1
3. TransmissionTimeStamp = 06/30/2003 08:23:52 am
4. FileSize = 436352
5. SysFileName = T1234520030630082352754.181
```

No transmission should ever be considered successful unless an acknowledgement-one receipt is received.

The full path to the file to transmit should be entered into the box labeled "File". Click on the "Browse" button to use a dialog window to navigate interactively to this file. The small check box labeled "Use Windows Internet Explorer API" can be selected if needed to force the application to use the API built into I.E. As mentioned before, this setting may be necessary when transmitting from Windows 95 or 98. Finally, click on the "Transmit" button to send the file.

If the current session is meant, instead, for picking up acknowledgements, then one of the two, special, reserved values for the "DocID" box need to be used. Enter the string "NewAck", not case sensitive, to pick up all new acknowledgements waiting to be sent. In case some network or transmission error prevents an acknowledgement transmission from completing successfully, then use the string "LastAck", also not case sensitive, to request that the last transmission be resent. The

HttpsPost Utility Program (continued)

“LastAck” flag may be used repeatedly until the transmission completes successfully. However, once the “NewAck” flag is used again, the previous acknowledgement transmission becomes unavailable for retransmission. The files transmitted during the current “NewAck” session become the files available for retransmission in a follow-up “LastAck” session. The presence of either of the two special values, either “NewAck” or “LastAck”, is what tells the IDOR gateway to send acknowledgements. When one of these are present, the gateway immediately responds with the acknowledgement transmission and ignores any further attempts by the transmitter to send files to the gateway. Therefore, no entry needs to be made in the “File” box in these cases, and no file will be sent even if the box is filled in. A single http post session cannot both send a file and pick up acknowledgements during the same http post session.

Command Line Operation

Adding command line arguments automatically switches the HttpsPost Utility Program into its command line mode of operation. In this mode, the program does not display the user interface but rather obtains its transmission settings from the command line parameters. If command line arguments are used, the application requires exactly five arguments, each separated by one or more spaces. Do not use commas as command line separators. The command line has the following form:

```
HttpsPost.exe P1 P2 P3 P4 P5
```

Where

- P1 = Logon ID; the user logon id (lid)
- P2 = Password: the user password
- P3 = DocID; with the special values “NewAck” and “LastAck” described above
- P4 = File: full path to the transmitted file
- P5 = WinInet flag; “0” means do not use WinInet API; “1” means use WinInet API

When the http post session is for picking up acknowledgement files, remember that the file path/name parameter value, P4, cannot be left blank, because five command line parameters are required. A good practice in this case is to use the value “null” as a placeholder for the P4 parameter position when retrieving acknowledgement files.

In command line mode, the utility program returns error level 0 on normal completion. Otherwise, it will return error level 1 if an error occurs while sending data or error level 2 if an error occurs receiving response data.

Technical Information:

The IDOR gateway is available to use seven days a week except between the times of 11:15 pm to 12:30 am. This system down-time is required to allow for scheduled system maintenance.

The gateway is designed for use with modern relatively high speed Internet connections. High bandwidth Internet connections are preferred, but slower 56K modem connections can be used provided that the connection to the Internet service provider is high quality and somewhat above the 28.8 K-baud range. We recommend the use of z-modem file transfers for slow modem connections.

Content-Length Headers:

File transfers are verified through the use of the “Content-Length” http header. Every file transmission to the IDOR gateway server must contain a “Content-Length” header giving the number of bytes in the body of the message that will be transmitted. The server verifies that all bytes were received by comparing the received file size with this header value. Discrepancies result in the transmission being rejected.

Likewise, a “Content-Length” header precedes all http response data returned by the IDOR gateway. This header gives the number of bytes that will be transmitted in the body of the response stream. The HttpsPost Utility Program automatically checks this header and compares it to the received file size. If the two values do not match, the utility program will flag the error by popping up a message box with a note of explanation. In case of such a transmission error while receiving acknowledgements, the best error handling practice is to wait a few minutes for the IDOR gateway server to recover and then try to request the server to retransmit using the “LastAck” flag in the “DocID” field of the HttpsPost Utility Program.

HttpsPost Utility Program (continued)

Transmitters who prefer to use their own software to send and receive files to the IDOR gateway must supply a "Content-Length" header for file uploads and are responsible for verifying file receipt by checking the file size against the value of the received "Content-Length" header.

Extended Header

The value of the "DocID" field of the HttpsPost Utility Program is used to fill in the value of an extended http header field. The name of the extended header is "X-Transmit-ID". The utility program automatically generates this header. Transmitters who write their own http post software must supply this header and be able to fill in its value appropriately. As described previously, acknowledgements will be returned whenever this header has values of "NewAck" or "LastAck". These two reserved values are not case sensitive. Also, any other value for this header will cause the IDOR gateway server to expect to receive a file from the transmitter. After the file transfer, the value of the extended header will be returned to the transmitter in the acknowledgement-one http response as a convenient form of document tracking for the transmitter. The use of the extended header for document tracking is optional and remains at the discretion of the user.

The following shows an example of a complete http post transmission including all HTTP MIME headers:

```
POST /il/gateway HTTP/1.0 Host: biz.revenue.state.il.us
Authorization: Basic MQBxWrS7hmQ3V4ly           (Base64 encoded)
Accept: text/plain, text/html, text/xml
User-Agent:                                     (optional header)
X-Transmit-ID: doc1
Content-Type: text/plain
Content-Length: 97
*****
The transmitted file goes here.
*****
```

Below is the complete HTTP response to the above transmission:

```
HTTP/1.1 200 OK
Content-Type: text/xml
Content-Length: 231
Date: Tue, 09 Dec 2003 21:47:19 GMT
Server: Apache Coyote/1.0
Connection: close
```

```
Illinois Department of Revenue Acknowledgement One
1. ETIN = 99999
2. TransmissionIDNumber = doc1
3. TransmissionTimeStamp = 12/09/2003 03:47:19 pm
4. FileSize = 97
5. SysFileName = T9999920031209154719146.343
```

Who to contact with questions or problems

Questions about record formats, edits, errors, improperly completed forms, etc.,:

Excise Taxes Division Phone: **217 782-6045** (Weekdays 8:30 - 4:30, except for legal holidays)

Email: **rev. excisetaxefp@illinois.gov**

Communications questions, hardware or software failures only on our end:

Electronic Commerce Support **217 782-3791, 217 785-5589, or 217 524-0518** (Weekdays 7:00 a.m. - 3:30 p.m., except for legal holidays)

After hours (24 hours a day, seven days a week) or on holidays - except Thanksgiving, Christmas, and New Year's Day) - call **217 782-8622**

Record Layouts

General Formatting

Record Ordering

Each file you submit must follow the prescribed ordering scheme. The first record for each return in the transmission file must be a header record, followed immediately by the return record. Schedule records then follow the return record and should be in sequential order. (See Sequence Numbers). The last record must be the end of file record. Transmission files that are not properly ordered may be rejected.

SSN, FEIN, Account ID, and License numbers

You must enter the entire FEIN or License number excluding special characters such as hyphens, slashes, or dashes and no embedded spaces. Please left justify, right space fill. Include leading zeros if they are part of the number.

Examples: FEIN# 37-0987654, the field should have "370987654"
SSN# 012-34-5678, the field should have "012345678"
Account ID 1234-5678, the field should have "12345678"
License number U-001234, the field should have "U001234"

Money Amount Fields

To format a money amount field you must enter 11 "dollar" positions and 2 "cents" positions. Please right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

Examples: For \$12,345,678,901.12, the field should have "1234567890112"
For \$123.45, the field should have "0000000012345"
For \$0.00, the field should be blank (space-filled). (See "**Amended Forms**" later in this section.).

Number of Cigarettes Fields

To correctly format a "Number of Cigarettes" field you must enter 13 whole positions and no decimal places. Please right-justify and include leading zeroes if there is a number to enter. Space-fill if the field is not needed.

Examples: For 6,789,012 cigarettes, the field should have "0000006789012"
For 0 cigarettes, the field should be blank (space-filled). (See "**Amended Forms**" later in this section.).

Stamp Value Fields

To correctly format the stamp value field, please enter one whole number followed by 3 decimal positions. Do not enter the decimal point. If field is present, it must be completely numeric. Space fill if the field is not needed.

Examples: For a value of .29, the field should have "0290"
For a value of .49, the field should have "0490"
For a value of .58, the field should have "0580"
For a value of .98, the field should have "0980"
For a value of .725, the field should have "0725"
For a value of 1.225, the field should have "1225"
For an unknown value, the field should be blank (space-filled).

ZIP Code Field

To format the ZIP code field you must enter the ZIP code in the first five positions and the extended ZIP (or ZIP +4) code in the last four. If you know the ZIP, but not the +4, enter the ZIP code and leave the last four positions blank. If you don't know the ZIP, leave the entire field blank (space-filled).

Examples: For a ZIP code of 62341-3980, the field should have "623413980"
For a ZIP code of 62341, the field should have "62341"
For an unknown ZIP code, the field should be blank (space-filled).

Record Layouts (Cont.)

Invoice Number Fields

To format an invoice number you must enter the entire invoice number (letters and numbers) excluding special characters such as dashes, underscores, slashes etc... and no embedded spaces. Please left justify, right space fill. Please space-fill the field if invoice number is not known. All credit invoices must begin with the letters "CM".

Examples: For Invoice number "A – 0012-34", the field should have "A001234"
If Invoice number is unknown, the field should be blank (space-filled).

Dates

For a full date, be sure the date is entered in year/month/day format. Make the year a 4-position year. Please space-fill the field if the date is not known. Other dates, such as the Tax Period, do not require the day. In this case, simply enter the year and month. (The record layouts will tell you which format to use. Y – year, M – month, D – day.)

Examples: For January 25, 2003, the field would be in the record as "20030125"
For the Tax Period type of date, the field would be "200301"
For an unknown date, *if the date is not a required field*, the field would be blank (space-filled).

Sequence Numbers

On all schedules, the sequence number must be numeric. Please right-justify, left zero fill. The first schedule of any one type would be 00001; the second schedule of that same type would be 00002, the third 00003 and so on. For example, If you have a Schedule CA and a Schedule CB, Schedule CA should have sequence number 00001, 00002, and so on. Schedule CB would start with sequence number 00001, 00002, and so on. This field is used to identify specific records in error in the acknowledgement file that we return to you, so it is important that it be correct. For the return records – zero-fill this field.

Revision Number

The Revision number is printed on the top right corner of the RC-6/RC-6-A Return forms just above the words "Do not write above this line". It is found in the top line of a group of what looks like meaningless letters and follows "REV" or "REV NO". If the return does not have this information printed on it, then you are using an old (incorrect) version of the return. When you file electronically, you must use the latest version of the return, schedules, and worksheets. (You will be able to tell them apart because old versions do not have the same information that we ask for in the record layout.) If a schedule or worksheet does not have a revision number, leave the revision number field blank (space-filled) on those records.

Example of how the correct return form should look:

In this case, the Revision number is "1".

REV 1
E S / /
NS DP CA
Do not write above this line

Amended and "X" type forms

On amended returns, you need to send us the entire file, as it should have been filled out originally. The information you send in an "amended" file will replace the existing information on our system.

Also: Normally, any field with all zeroes should be space filled. However, on amended returns you may need to zero-out a field that was entered previously. If this is the case, zero-fill the field instead of leaving it blank or entering a negative value. This is the only time you should have a field that contains all zeroes.

Header, End of File and Acknowledgement Record Layouts

Header record layout

A Header record must be included at the beginning of the records to tell our programs the type of work contained in the records that follow. Each electronic transmission can include any one or more of eight different "types" of work:

- 1 RC-6 returns with the attached schedules
- 2 RC-6-A returns with the attached schedules
- 3 Schedule CM records
- 4 RC-6-X returns with the attached schedules
- 5 RC-6-A-X returns with the attached schedules
- 6 RCS-1 report with schedules
- 7 RCS-1-X returns with schedules
- 8 Schedule CSM records

Include one header record at the beginning of each different type of work and everytime the liability period changes. If you file more than one return at a time or for more than one company at a time, as a service group would, you must include a header at the beginning of each return.

The same rule applies to the Schedule CM and CSM. (Each company should have one header for each liability.)

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "HDR".
3	17-21	5	A/N	TRANSMITTER ID Must enter. This is a unique alpha-numeric identifier assigned by IDOR to identify the sender. (All filers sending in Cigarette and Cigarette Use Tax Returns and Schedules electronically must be registered with IDOR before sending in their first file. You will be given a Transmitter ID and password at this time.)
4	22-29	8	A/N	JOB TYPE ID Must enter. Left justify, space fill on the right. Enter "RC6" for RC-6 and attached schedules Enter "RC6A" for RC-6-A and attached schedules Enter "SCHCM" for CM Schedules Enter "RC6X" for RC-6-X and attached schedules Enter "RC6AX" for RC-6-A-X and attached schedules Enter "RCS1" for RCS-1 and attached schedules Enter "RCS1X" for RCS-1-X and attached schedules Enter "SCHCSM" for CSM Schedules
5	30	1	A	TYPE OF TRANSMISSION INDICATOR Plug "H" for http. Acknowledge file header records will contain "T" for Test or "P" for production.

End of file record layout

This record will be the **LAST** record of every file. It is used to be sure we received everything you intended to send.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "EOF"
3	17-24	8	N	TOTAL NUMBER OF RECORDS Must enter total number of records in file, including the Header record(s), but not including the End of File record. Right justify, left zero fill.

Header, End of File and Acknowledgement Record Layouts (Cont.)

Acknowledgement (ACK) file

This will be posted for pickup by the transmitter after we have received the electronic file. It is created to confirm we received the file and to list errors that must be corrected before the data is sent again. The ACK file consists of four types of records:

- The first record is a Header record you sent us with the exception of the Type of Transmission Indicator field. This field is replaced with a "T" (test) or "P" (production), depending on the file transmitted. If you sent more than one type, you will have one header record returned for each one you sent.
- The last record is an End of File record.
- After each header record, you may have one or more ACK records, each followed by all Acknowledgement Error (ACR) records associated with it.
- If the Return/Schedule CM or CSM is accepted, you will have an ACK record with an "A" in the Acceptance Code. No ACR records will follow it.
- If the file is rejected due to an invalid header format or an interrupted/incomplete transmission, you will receive an ACK record with a "T" in the Acceptance Code and the words "BAD TRANSMISSION" in columns 17-32.
- If the file is rejected due to our record count not matching the "Total Number of Records" field in your End of File record, you will receive an ACK record with a "T" in the Acceptance Code and the words "OUT OF BALANCE" in columns 17-32.
- If it is rejected for other reasons, or accepted with errors, you will have an ACK record with an "R" or "E" in the Acceptance Code followed by one ACR record for each record in your file that requires correction. We list only the first 50 error codes per record in error.

Files with transmission rejection, "T" in the Acceptance code, must be corrected and retransmitted because none of the returns or debits were accepted. Rejected returns or debits, "R" in the Acceptance code, must be corrected and reassembled into a new file with appropriate headers and trailers because they were not accepted for processing.

You will get one acknowledgement for each return (including attached schedules), one for all Schedule CMs or CSMs filed for each taxpayer/liability.

- If a return is rejected, all records for that return are rejected, including the attached schedules.
- If a Schedule CM or CSM file is rejected, all Schedule CMs or CSMs for that taxpayer/liability are rejected.

ACK record:

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "ACK"
3	17-29	13	A/N	TAXPAYER ID This will be the Account ID as you entered it in the file we received. Left justified right, space filled.
4	30-35	6	A/N	TAX PERIOD (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	TYPE OF DATA Will be one of the following: Enter "RC6" for RC-6 and attached schedules Enter "RC6A" for RC-6-A and attached schedules Enter "SCHCM" for CM Schedules Enter "RC6X" for RC-6-X and attached schedules Enter "RC6AX" for RC-6-A-X and attached schedules Enter "RCS1" for RCS-1 and attached schedules Enter "RCS1X" for RCS-1-X and attached schedules Enter "SCHCSM" for CSM Schedules
6	41	1	A/N	ACCEPTANCE CODE A – Accepted E – Accepted with Errors R – Rejected T – Transmission Rejected
7	42-49	8	N	RECEIVED DATE If the data is accepted, this will be the date we officially received the return. (This is the date used to verify whether the return was filed timely or not.) If the data is rejected, this field will be blank. (YYYYMMDD)
8	50-69	20	A/N	Space Filled

Header, End of File and Acknowledgement Record Layouts (Cont.)

Acknowledgement Error (ACR) record:

If the Return, Schedule CM, or Schedule CSM in this transmission is accepted with errors or rejected, the following record will identify each record in error and the type of errors contained within it. You may have between 1 and 50 Field/Error Code pairs per record in error.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "ACR"
3	17-29	13	A/N	TAXPAYER ID This will be the Account ID as you entered it in the file we received. Left justified, right space filled.
4	30-35	6	A/N	TAX PERIOD (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	FORM TYPE FROM RECORD IN ERROR Could contain the Form Type (Column 14-16) from the record in error plus two trailing spaces) or it can be blank.
6	41	1	A/N	ACCEPTANCE CODE FROM ACK...
7	42-46	5	A/N	SEQUENCE NUMBER FROM RECORD IN ERROR Could contain the Sequence Number (Column 17-21) from the record in error or it can be blank.
8, 10 12, etc. up to 50 codes.	47-50, 54-57, 61-64, Etc.	4	N	FIELD CODE This will be the number of the field in error (from the record layouts...)
9,11, 13, etc. up to 50 codes.	51-53, 58-60, 65-67, Etc.	3	N	ERROR CODE See " <u><i>Error Codes used in the Acknowledgement File</i></u> "

Error Codes Used in the Acknowledgement File

Reject Errors

Failure of the edits listed below will cause the return to be rejected without the return being processed by IDOR.

- 013** All fields must contain the type of data specified in the record layouts. Alphanumeric must be left justified and blank filled. Numeric must be right justified and zero filled.
- 020** Data was entered into a field that should be space filled.
- 100** A required schedule is missing or incomplete.
- 110** The address in Step 2 of a schedule is invalid or missing.
- 120** The deduction explanation on Form RC-127 or RCS-5 is invalid or missing.
- 300** License number must be present, and seven characters in length and valid.
- 310** Liability Period/Account Period Ending (APE) month must be in the range of 01 to 12, and the year must not be earlier than 1999 or after current year plus one.
- 400** The amended return indicator is present but no amended reason code is present.
- 625** Taxpayer sending return information must be correctly enrolled in IDOR's Electronic Filing Program.
- 705** The form type must be present and valid.
- 725** Schedule records must follow a return and have the same Account/License/APE as the return. This does not apply to Schedule CM or CSM. If the schedule is CM or CSM, the Account ID, license, and APE must be the same for all Schedule "CMs or CSMs" following the header record.
- 730** Invoice date must be spaces or month 1-12, day 1-31, and year greater than 1999 and not greater than the current year.

Advisory Errors

Failure of the following edits will cause an advisory error to appear in the acknowledgement but will not cause the return or payment to be rejected. The advisory error conditions may also cause delays during tax system processing by IDOR.

- 035** Duplicate or invalid sequence numbers are present on a particular schedule.
- 130** The FEIN is missing or invalid
- 140** The invoice date is missing or invalid.
- 150** The invoice number is missing.
- 500** Signature code is present in the return transaction, but does not match the signature code registered with IDOR for the participant.
- 510** Signature code is present in the return transaction, but no signature code has been registered with IDOR for the participant.
- 520** Signature code is not present in the return transaction.

Form RC-6 - Record Layout

Cigarette Revenue Return

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	
2	14-16	3	Form Type Code	MUST ENTER. "201"
3	17-21	5	Sequence Number	MUST ENTER. "00000"
4	22-29	8	Account ID Number	MUST ENTER. Account ID number from Step 1
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER. YYYYMM Tax Period from Step 1.
7	40-58	19	Space filled	
8	59	1	AMENDED?	Must be a "1" if this is an amended or "X" type return.
9	60	1	FINAL RETURN?	Must be a "1" if this is your final return.
10	61	1	ADDRESS CHANGE?	Must be a "1" if an address change is needed.
11	62-87	26	Space filled	
12	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Report your cigarette stock				
13	89-101	13	Line 8 – Inventory of all cigarettes on hand at the beginning of the month	
Line 9 – Cigarettes transferred during the month				
14	102-114	13	9a – Imported into Illinois and not stamped (Sch. CA)	
15	115-127	13	9b – Purchased in Illinois and not stamped (Sch. CB)	
16	128-140	13	9c – Purchased with stamps affixed (Sch. CC)	
17	141-153	13	Line 10 – Add Lines 8 through 9c. This is your beginning inventory plus purchases.	
18	154-166	13	Line 11 – Cigarettes with Illinois stamps affixed you returned to manufacturers	
19	167-179	13	Line 12 – Sales in interstate commerce (Sch. CD)	
20	180-192	13	Line 13 – Sales to other licensed distributors (Sch. CE)	
21	193-205	13	Line 14 – Other deductions (Sch. CH)	
22	206-218	13	Line 15 – Add Lines 11, 12, 13, and 14. This amount is your total deduction.	
23	219-231	13	Line 16 – Subtract Line 15 from Line 10. This is your inventory minus deductions.	
24	232-244	13	Line 17 – Cigarette inventory on hand at the end of the month (Sch. CF, Part 2c.)	
25	245-257	13	Line 18 – Subtract Line 17 from Line 16. This is the number of cigarettes sold subject to tax.	
26	258-270	13	Line 19 – Multiply Line 18 by the appropriate mill rate.	

Form RC-6 - Record Layout (Cont.)
Cigarette Revenue Return

Field#	Columns	Length	Description	Comments
Step 3: Report your cigarette revenue stamp usage				
27	271-283	13	Line 20 – Value of all stamps on hand at the beginning of the month	
28	284-296	13	Line 21 – Value of unaffixed stamps transferred from another licensed distributor	
29	297-309	13	Line 22 – Value of stamps purchased during the month (Sch CF-1, Step 2)	
30	310-322	13	Line 23 – Value of stamps affixed to original packages when purchased – Multiply Step 2, Line 9c by the appropriate mill rate	
31	323-335	13	Line 24 – Add Lines 20, 21, 22, & 23. Value of stamps on hand at the beginning of the month <i>plus</i> purchase.	
32	336-348	13	Line 25 –Value of unaffixed stamps transferred to another licensed distributor.	
33	349-361	13	Line 26 – Value of stamps returned for credit.	
34	362-374	13	Line 27 – Add Lines 25 & 26. This is your total deductions.	
35	375-387	13	Line 28 – Subtract Line 27 from 24. This is the total value of stamps to be accounted for.	
36	388-400	13	Line 29 – Value of all stamps affixed on hand at the end of the month. (Sch CF, Part 3a)	
37	401-413	13	Line 30 – Value of all stamps not affixed on hand at the end of the month. (Sch CF, Part 3b)	
38	414-426	13	Line 31 – Add Line 29 & 30 – Value of all stamps on hand at the end of the month.	
39	427-439	13	Line 32 – Subtract Line 31 from 28. Value of stamps affixed to original pkgs sold during the month	
40	440-465	26	NOT USED	
(from Step 1 - Identify your business)				
41	466-525	60	Business Name	
42	526-560	35	Business Address	
43	561-580	20	City	
44	581-582	2	State	
45	583-591	9	ZIP Code	
46	592-598	7	License Number	Enter your IL Cigarette License number
47	599-611	13	Space filled	
48	612-617	6	Signature Code	Enter your 6 digit signature code (This is the code you selected to represent your electronic signature on the IL-8633-B.)
49	618-623	6	Space filled	Used by IDOR
50	624-629	6	NOT USED	Space fill
51	630-640	11	Space filled	Used by IDOR (filename)

Form RC-6 - Record Layout (Cont.)
Cigarette Revenue Return

Field#	Columns	Length	Description	Comments
For RC-6-X Only				
Step 4: Only on Amended Returns				
52	641	1	Error on schedule/attachment	Enter a "Y" if marked
53	642	1	Should have taken deduction	Enter a "Y" if marked
54	643-702	60	Other deduction reason	
55	703	1	License # was incorrect	Enter a "Y" if marked
56	704-710	7	Correct License number	Enter if shown
57	711	1	Reporting period incorrect	Enter a "Y" if marked
58	712-717	6	Tax period 716-717 MM 712-713 CC (Edit will plug) 714-715 YY	Enter, if shown, MMY. Skip if blank.
59	718	1	Other	Enter a "Y" if marked
60	719-778	60	Other description	
61	779-845	67	Not used	

Form RC-6-W - Record Layout
Cigarette Revenue Return Worksheet - Lines 1-10

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "211"
3	17-21	5	Sequence Number	MUST ENTER. "00001"
4	22-29	8	Account ID	Must be the same as on the RC-6 return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the RC-6 return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Step 2: Report your cigarette stamp information by mill rate

Line 1 - Number of cigarettes purchased with Illinois tax stamps affixed

9	89-101	13	Line 1a – at the rate of 29 mills
10	102-114	13	Line 1b – at the rate of 49 mills
11	115-127	13	Add Lines 1a & 1b for a total of both rates

Line 2 – Number of cigarettes with Illinois tax stamps affixed that you returned to manufacturers

12	128-140	13	Line 2a – at the rate of 29 mills
13	141-153	13	Line 2b – at the rate of 49 mills
14	154-166	13	Add Lines 2a & 2b for a total of both rates

Line 3 – Number of cigarettes you sold that were subject to tax

15	167-179	13	Line 3a – at the rate of 29 mills
16	180-192	13	Line 3b – at the rate of 49 mills
17	193-205	13	Add Lines 3a & 3b for a total of both rates

Line 4 – Figure the amount of the tax on the cigarettes you sold

18	206-218	13	Line 4a – Multiply Line 3a by .029
19	219-231	13	Line 4b – Multiply Line 3b by .049
20	232-244	13	Add Lines 4a & 4b for a total of both rates

Line 5 – Write the value of Illinois tax stamps on hand at the beginning of the month

21	245-257	13	Line 5a – at the rate of 29 mills
22	258-270	13	Line 5b – at the rate of 49 mills
23	271-283	13	Add Lines 5a & 5b for a total of both rates

Form RC-6-W - Record Layout (Cont.)
Cigarette Revenue Return Worksheet - Lines 1-10

Field#	Columns	Length	Description	Comments
Line 6 – Value of the unaffixed Illinois tax stamps transferred to you by another licensed distributor				
24	284-296	13	Line 6a – at the rate of 29 mills	
25	297-309	13	Line 6b – at the rate of 49 mills	
26	310-322	13	Add lines 6a and 6b for a total of both rates	
Line 7 – Value of the Illinois tax stamps affixed to packages you purchased				
27	323-335	13	Line 7a – at the rate of 29 mills	
28	336-348	13	Line 7b – at the rate of 49 mills	
29	349-361	13	Add lines 7a & 7b for a total of both rates	
Line 8 – Value of the unaffixed Illinois tax stamps you transferred to another licensed distributor				
30	362-374	13	Line 8a – at the rate of 29 mills	
31	375-387	13	Line 8b – at the rate of 49 mills	
32	388-400	13	Add lines 8a & 8b for a total of both rates	
Line 9 – Value of all Illinois tax stamps affixed that you had on hand at the end of the month				
33	401-413	13	Line 9a – at the rate of 29 mills	
34	414-426	13	Line 9b – at the rate of 49 mills	
35	427-439	13	Add lines 9a & 9b for a total of both rates	
Line 10 – Value of all unaffixed Illinois tax stamps that you had on hand at the end of the month				
36	440-452	13	Line 10a – at the rate of 29 mills	
37	453-465	13	Line 10b – at the rate of 49 mills	
38	466-478	13	Add lines 10a & 10b for a total of both rates	
39	479-591	113	Space filled	
40	592-598	7	License number	
41	599-629	31		
42	630-640	11	Space filled	Used by IDOR (filename)
43	641-845	205	Space filled	

Form RC-6-W - Record Layout (Cont.)
Cigarette Revenue Return Worksheet - Lines 11-20

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "212"
3	17- 21	5	Sequence Number	MUST ENTER. "00001"
4	22-29	8	Account ID	Must be the same as on the RC-6 return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the RC-6 return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 3: List the number of cigarettes in your inventory Do not include cigarettes you returned for credit				
9	89-101	13	Line 11	Number of cigarettes with out Illinois stamps affixed as reported on Sch. CF, Part 2a.
Line 12 – Figure the total number of cigarettes with Illinois stamps affixed to original packages at the rate of 29 mills				
10 cigarettes in packages				
10	102-114	13	Column B - Number of packages	
11	115-127	13	Column C - Number of cigarettes	
20 cigarettes in packages				
12	128-140	13	Column B - Number of packages	
13	141-153	13	Column C - Number of cigarettes	
25 cigarettes in packages				
14	154-166	13	Column B - Number of packages	
15	167-179	13	Column C - Number of cigarettes	
16	180-192	13	Line 12 - Add all totals in Column C. This is the number of cigarettes in your inventory	
17	193-205	13	Line 13 – Total number of cigarettes with Illinois stamps affixed as reported on Sch CF, Part 2b.	
18	206-218	13	Line 14 – Add Lines 11, 12 & 13.	

Form RC-6-W - Record Layout (Cont.)
Cigarette Revenue Return Worksheet - Lines 11-20

Field#	Columns	Length	Description	Comments
Step 4: List your inventory of stamps				
Line 15 – Illinois tax stamps affixed to packages at the rate of 29 mills – Do not include the affixed stamps on packages you returned to the manufacturer				
Stamp value - .29				
19	219-231	13	Column B - Number of tax stamps	
20	232-244	13	Column C - Gross amount	
Stamp value - .58				
21	245-257	13	Column B - Number of tax stamps	
22	258-270	13	Column C - Gross amount	
Stamp value - .725				
23	271-283	13	Column B - Number of tax stamps	
24	284-296	13	Column C - Gross amount	
25	297-309	13	Line 15 – Add all totals in Column C. This is the value of your affixed stamps	
26	310-322	13	Line 16 - Total gross amount of Illinois stamps affixed as reported on Sch. CF, Line 3a.	
27	323-335	13	Line 17 – Add Lines 15 & 16.	
<hr/>				
Line 18 – Illinois tax stamps at the rate of 29 mills that are not affixed to original packages – Do not include the tax stamps you returned to us				
Stamp value - .29				
28	336-348	13	Column B - Number of tax stamps	
29	349-361	13	Column C - Gross amount	
Stamp value - .58				
30	362-374	13	Column B - Number of tax stamps	
31	375-387	13	Column C - Gross amount	
Stamp value - .725				
32	388-400	13	Column B - Number of tax stamps	
33	401-413	13	Column C - Gross amount	
34	414-426	13	Line 18 – Add all totals in Column C. This is the value of your unaffixed stamps	
35	427-439	13	Line 19 - Total gross amount of Illinois unaffixed tax stamps as reported on Sch. CF, Line 3b.	
36	440-452	13	Line 20 – Add Lines 18 and 19.	
37	453-591	139	Space filled	
38	592-598	7	License number	
39	599-629	31		

Form RC-6-W - Record Layout (Cont.)
Cigarette Revenue Return Worksheet - Lines 21-23

One record for each line in Line 21 that has information filled in. Only enter the total for Line 21, Line 22, and Line 23 on the last record.

Field#	Columns	Length	Description	Comments
40	630-640	11	Space filled	Used by IDOR (filename)
41	641-845	205	Space filled	

Step 1: Identify your business

1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "213"
3	17-21	5	Sequence Number	MUST ENTER. "00001"
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Line 21 - Number of Illinois stamps (at the rate of 29 mills) returned during this reporting period to IDOR for credit and/or attached to original packages returned to the manufacturer

9	89-97	9	Column A - Manufacturer Code
10	98-110	13	Column B - Number of Stamps
11	111-114	4	Column C - Stamp Value
12	115-123	9	Space filled
13	124-136	13	Column D - Gross Amount

(Remember, only enter Lines 21, 22, and 23 on the last record. Space fill on all other records.)

14	137-149	13	Line 21 - Add all totals in Column D	
15	150-162	13	Line 22 - Total gross amount of Illinois tax stamps returned as reported on Sch CF, Line 3c	
16	163-175	13	Line 23 - Add Lines 21 & 22	
17	176-591	416	Space filled	
18	592-598	7	License number	
19	599-629	31	Space filled	
20	630-640	11	Space filled	Used by IDOR (filename)
21	641-845	205	Space filled	

Form RC-6-A - Record Layout

Out-of-State Cigarette Revenue Return

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "202"
3	17-21	5	Sequence Number	MUST ENTER. "00000"
4	22-29	8	Account ID	MUST ENTER. Account ID from Step 1
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER. YYYYMM Tax Period from Step 1.
7	40-58	19	Space filled	Used by IDOR
8	59	1	AMENDED?	Must be a "1" if this is an amended or "X" type return.
9	60	1	FINAL RETURN?	Must be a "1" if this is your final return.
10	61	1	ADDRESS CHANGE?	Must be a "1" if an address change is needed.
11	62-87	26	Space filled	Used by IDOR
12	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Report your cigarette stock				
13	89-101	13	Line 8 – Total purchase of Illinois stamped cigarettes from another licensed distributor (Sch CC)	
14	102-114	13	Line 9 – Total of Illinois stamped cigarettes returned to manufacturers	
15	115-127	13	Line 10 – Total of other deductions (Sch CH)	
16	128-140	13	Line 11 – Total of unstamped/non-Illinois stamped cigarettes shipped into Illinois (Sch CK)	
17	141-153	13	Line 12 – Net total of Illinois stamped cigarettes shipped into Illinois (Sch CL)	
18	154-166	13	Line 13 – Multiply Line 12 by the appropriate mill rate – This is the value of Illinois stamps affixed to cigarettes you sold.	
Step 3: Report your Illinois cigarette revenue stamp usage				
19	167-179	13	Line 14 – Value of all stamps on hand at the beginning of the month.	
20	180-192	13	Line 15 – Value of unaffixed stamps transferred from another licensed distributor.	
21	193-205	13	Line 16 – Value of stamps purchased during the month (Sch CF-1, Step 2)	
22	206-218	13	Line 17 – Multiply Step 2, Line 8, by the appropriate mill rate – This is the value of stamps affixed when purchased.	
23	219-231	13	Line 18 – Add Lines 14, 15, 16 & 17 – Value of stamps on hand at the beginning of the month plus any purchases made during the month.	

Form RC-6-A - Record Layout (Cont.)
Out-of-State Cigarette Revenue Return

Field#	Columns	Length	Description	Comments
24	232-244	13	Line 19 – Value of unaffixed stamps transferred to another licensed distributor.	
25	245-257	13	Line 20 – Value of stamps returned for credit	
26	258-270	13	Line 21 – Add Lines 19 & 20. This is your total deductions	
27	271-283	13	Line 22 – Subtract Line 21 from Line 18. This is the total value of stamps to be accounted for.	
28	284-296	13	Line 23 – Value of affixed stamps on hand at the end of the month. (Sch CF, Part 3a)	
29	297-309	13	Line 24 – Value of unaffixed stamps on hand at the end of the month (Sch CF, Part 3b)	
30	310-322	13	Line 25 – Add Lines 23 & 24 – Value of all cigarette stamps on hand at the end of the month.	
31	323-335	13	Line 26 - Subtract Line 25 from 22 – Value of affixed stamps sold during the month.	
32	336-465	130	Not Used	Space fill
(from Step 1 - Identify your business)				
33	466-525	60	Business Name	
34	526-560	35	Business Address	
35	561-580	20	City	
36	581-582	2	State	
37	583-591	9	ZIP Code	
38	592-598	7	License Number	Enter your IL Cigarette License number
39	599-611	13	Space filled	
40	612-617	6	Signature Code	Enter your 6 digit signature code (This is the code you selected to represent your electronic signature on the IL-8633-B.)
41	618-623	6	Space filled	Used by IDOR.
42	624-629	6	NOT USED	Space fill
43	630-640	11	Space filled	Used by IDOR (filename)

Form RC-6-A - Record Layout (Cont.)
Out-of-State Cigarette Revenue Return

Field#	Columns	Length	Description	Comments
For RC-6-A-X Only				
Step 4: Only on Amended Returns				
44	641	1	Error on schedule/attachment	Enter a "Y" if marked
45	642	1	Should have taken deduction	Enter a "Y" if marked
46	643-702	60	Other deduction reason	
47	703	1	License # was incorrect	Enter a "Y" if marked
48	704-710	7	Correct License number	Enter if shown
49	711	1	Reporting period incorrect	Enter a "Y" if marked
50	712-717	6	Tax period 716-717 MM 712-713 CC (Edit will plug) 714-715 YY	Enter, if shown, MMY. Skip if blank.
51	718	1	Other	Enter a "Y" if marked
52	719-778	60	Other description	
53	779-845	67	Not used	

Form RC-6-A-W - Record Layout
Out-of-State Cigarette Revenue Return Worksheet - Lines 1-10

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "214"
3	17-21	5	Sequence Number	MUST ENTER. "00001"
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Step 2: Report your cigarette stamp information by mill rate

Line 1 – Number of cigarettes purchased with Illinois tax stamps affixed

9	89-101	13	Line 1a – at the rate of 29 mills
10	102-114	13	Line 1b – at the rate of 49 mills
11	115-127	13	Add Lines 1a & 1b for a total of both rates

Line 2 – Number of cigarettes with Illinois tax stamps affixed that you returned to manufacturers

12	128-140	13	Line 2a – at the rate of 29 mills
13	141-153	13	Line 2b – at the rate of 49 mills
14	154-166	13	Add Lines 2a & 2b for a total of both rates

Line 3 – Number of cigarettes you sold that were subject to tax

15	167-179	13	Line 3a – at the rate of 29 mills
16	180-192	13	Line 3b – at the rate of 49 mills
17	193-205	13	Add Lines 3a & 3b for a total of both rates

Line 4 – Figure the amount of the tax on the cigarettes you sold

18	206-218	13	Line 4a – Multiply line 3a by .029
19	219-231	13	Line 4b – Multiply line 3b by .049
20	232-244	13	Add Lines 4a & 4b for a total of both rates

Line 5 – Write the value of Illinois tax stamps on hand at the beginning of the month

21	245-257	13	Line 5a – at the rate of 29 mills
22	258-270	13	Line 5b – at the rate of 49 mills
23	271-283	13	Add Lines 5a & 5b for a total of both rates

Form RC-6-A-W - Record Layout (Cont.)
Out-of-State Cigarette Revenue Return Worksheet - Lines 1-10

Field#	Columns	Length	Description	Comments
Line 6 – Value of the unaffixed Illinois tax stamps transferred to you by another licensed distributor				
24	284-296	13	Line 6a – at the rate of 29 mills	
25	297-309	13	Line 6b – at the rate of 49 mills	
26	310-322	13	Add Lines 6a & 6b for a total of both rates	
Line 7 – Value of the Illinois tax stamps affixed to packages you purchased				
27	323-335	13	Line 7a – at the rate of 29 mills	
28	336-348	13	Line 7b – at the rate of 49 mills	
29	349-361	13	Add Lines 7a & 7b for a total of both rates	
Line 8 – Value of the unaffixed Illinois tax stamps you transferred to another licensed distributor				
30	362-374	13	Line 8a – at the rate of 29 mills	
31	375-387	13	Line 8b – at the rate of 49 mills	
32	388-400	13	Add Lines 8a & 8b for a total of both rates	
Line 9 – Value of all Illinois tax stamps affixed that you had on hand at the end of the month				
33	401-413	13	Line 9a – at the rate of 29 mills	
34	414-426	13	Line 9b – at the rate of 49 mills	
35	427-439	13	Add Lines 9a & 9b for a total of both rates	
Line 10 – Value of all unaffixed Illinois tax stamps that you had on hand at the end of the month				
36	440-452	13	Line 10a – at the rate of 29 mills	
37	453-465	13	Line 10b – at the rate of 49 mills	
38	466-478	13	Add Lines 10a & 10b for a total of both rates	
39	479-591	113	Space filled	
40	592-598	7	License number	
41	599-629	31	Space filled	
42	630-640	11	Space filled	Used by IDOR (filename)
43	641-845	205	Space filled	

Form RC-6-A-W - Record Layout (Cont.)
Out-of-State Cigarette Revenue Return Worksheet - Lines 11-20

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "215"
3	17-21	5	Sequence Number	MUST ENTER. "00001"
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Step 3: List the number of cigarettes in your inventory

Do not include cigarettes you returned for credit

9	89-101	13	Line 11	Always Space filled
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Line 12 – Figure the total number of cigarettes with Illinois stamps affixed to original packages at the rate of 29 mills

10 cigarettes in packages

10	102-114	13	Column B - Number of packages
11	115-127	13	Column C - Number of cigarettes

20 cigarettes in packages

12	128-140	13	Column B - Number of packages
13	141-153	13	Column C - Number of cigarettes

25 cigarettes in packages

14	154-166	13	Column B - Number of packages
15	167-179	13	Column C - Number of cigarettes
16	180-192	13	Line 12 - Add all totals in Column C. This is the number of cigarettes in your inventory
17	193-205	13	Line 13 – Total number of cigarettes with Illinois stamps affixed as reported on Sch CF, Part 2b.
18	206-218	13	Line 14 – Add Lines 12 & 13.

Form RC-6-A-W - Record Layout (Cont.)
Out-of-State Cigarette Revenue Return Worksheet - Lines 11-20

Field#	Columns	Length	Description	Comments
Step 4: List your inventory of stamps				
Line 15 – Illinois tax stamps affixed to packages at the rate of 29 mills – Do not include the affixed stamps on packages you returned to the manufacturer				
Stamp value - .29				
19	219-231	13	Column B - Number of tax stamps	
20	232-244	13	Column C - Gross amount	
Stamp value - .58				
21	245-257	13	Column B - Number of tax stamps	
22	258-270	13	Column C - Gross amount	
Stamp value - .725				
23	271-283	13	Column B - Number of tax stamps	
24	284-296	13	Column C - Gross amount	
25	297-309	13	Line 15 – Add all totals in Column C. This is the value of your affixed stamps	
26	310-322	13	Line 16 - Total gross amount of Illinois stamps affixed as reported on Sch CF, Line 3a.	
27	323-335	13	Line 17 – Add Lines 15 & 16.	
Line 18 – Illinois tax stamps at the rate of 29 mills that are not affixed to original packages – Do not include the tax stamps you returned to us				
Stamp value - .29				
28	336-348	13	Column B - Number of tax stamps	
29	349-361	13	Column C - Gross amount	
Stamp value - .58				
30	362-374	13	Column B - Number of tax stamps	
31	375-387	13	Column C - Gross amount	
Stamp value - .725				
32	388-400	13	Column B - Number of tax stamps	
33	401-413	13	Column C - Gross amount	
34	414-426	13	Line 18 – Add all totals in Column C. This is the value of your unaffixed stamps	
35	427-439	13	Line 19 - Total gross amount of Illinois unaffixed tax stamps as reported on Sch CF, Line 3b.	
36	440-452	13	Line 20 – Add Lines 18 & 19.	
37	453-591	139	Space filled	
38	592-598	7	License number	

Form RC-6-A-W - Record Layout (Cont.)
Out-of-State Cigarette Revenue Return Worksheet - Lines 21-23

One record for each line in Line 21 that has information filled in. Only enter the total for Line 21, Line 22, and Line 23 on the last record.

Field#	Columns	Length	Description	Comments
39	599-629	31	Space filled	
40	630-640	11	Space filled	Used by IDOR (filename)
41	641-845	205	Space filled	

Step 1: Identify your business

1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "216"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Line 21 - Number of Illinois stamps (at the rate of 29 mills) returned during this reporting period to IDOR for credit and/or attached to original packages returned to the manufacturer

9	89-97	9	Column A - Manufacturer Code
10	98-110	13	Column B - Number of Stamps
11	111-114	4	Column C - Stamp Value
12	115-123	9	Space filled
13	124-136	13	Column D - Gross Amount

(Remember, only enter Lines 21, 22, and 23 on the last record. Space fill on all other records.)

14	137-149	13	Line 21 - Add all totals in Column D	
15	150-162	13	Line 22 - Total gross amount of Illinois tax stamps returned as reported on Sch CF, Line 3c	
16	163-175	13	Line 23 - Add Lines 21 & 22	
17	176-591	416	Space filled	
18	592-598	7	License number	
19	599-629	31	Space filled	
20	630-640	11	Space filled	Used by IDOR (filename)
21	641-845	205	Space filled	

Schedule CA (RC-7) - Record Layout
Cigarettes Imported for Sale with No Illinois Cigarette Revenue Stamps
Affixed to Original Packages

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "310"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Identify your purchases				
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	FEIN	Enter FEIN number of whom you purchased from.
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Purchased from Name	Space fill if not known
15	208-242	35	Purchased from Address	Space fill if not known
16	243-262	20	Purchased from City	Space fill if not known
17	263-264	2	Purchased from State	Space fill if not known
18	265-273	9	Purchased from ZIP Code	Space fill if not known
19	274-591	318	NOT USED	Space fill
20	592-598	7	License number	
21	599-629	31	Space filled	
22	630-640	11	Space filled	Used by IDOR (filename)
23	641-845	205	Space filled	

Schedule CB (RC-8) - Record Layout
Cigarettes Purchased in Illinois with No Illinois Cigarette Revenue Stamps
Affixed to Original Packages

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "320"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Identify your purchases				
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	FEIN	Enter FEIN number of whom you sold to
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Purchased from Name	Space filled if not known
15	208-242	35	Purchased from Address	Space filled if not known
16	243-262	20	Purchased from City	Space filled if not known
17	263-264	2	Purchased from State	Space filled if not known
18	265-273	9	Purchased from ZIP Code	Space filled if not known
19	274-591	318	NOT USED	Space fill
20	592-598	7	License number	
21	599-629	31	Not used	
22	630-640	11	Space filled	Used by IDOR (filename)
23	641-845	205	Space filled	

Schedule CC (RC-9) - Record Layout
Cigarettes Purchased with Illinois Cigarette Revenue Stamps Affixed
to Original Packages

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "330"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Identify your purchases				
9	89- 96	8	Date	Enter YYYYMMDD
10	97-121	25	Invoice Number	
11	122-130	9	FEIN	Enter FEIN number of whom you purchased from
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Purchased from Name	Space filled if not known
15	208-242	35	Purchased from Address	Space filled if not known
16	243-262	20	Purchased from City	Space filled if not known
17	263-264	2	Purchased from State	Space filled if not known
18	265-273	9	Purchased from ZIP Code	Space filled if not known
19	274-591	318	NOT USED	Space fill
20	592-598	7	License number	
21	599-629	31	Space filled	
22	630-640	11	Space filled	Used by IDOR (filename)
23	641-845	205	Space filled	

Schedule CD - Record Layout

Out-of-State Cigarette Sales or Shipments

One record for each line in the bottom section that is filled in.

Field#	Columns	Length	Description	Comments
Top Section				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "340"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Bottom Section				
9	89-96	8	Shipping Date	Enter YYYYMMDD
10	97-121	25	Invoice Number	
11	122-130	9	FEIN	Enter FEIN of whom you sold to
12	131-143	13	9 - Number of Cigarettes	Enter the number of cigarettes per invoice.
13	144-147	4	Not Used	Space fill
14	148-207	60	Shipped to Name	Space filled if not known
15	208-242	35	Shipped to Address	Space filled if not known
16	243-262	20	Shipped to City	Space filled if not known
17	263-264	2	Shipped to State	Space filled if not known
18	265-273	9	Shipped to ZIP Code	Space filled if not known
19	274-330	57	NOT USED	Space fill
20	331-332	2	How shipped	Please enter one of the following codes to describe how the cigarettes were shipped: DT - Distributor Truck CC - Common Carrier PP - Parcel Post CT - Customer Truck
21	333-345	13	6 - # of Packs (20's)	Enter the number of packages containing 20 cigarettes that you shipped or sold.

Schedule CD - Record Layout (Cont.)
Out-of-State Cigarette Sales or Shipments

Field#	Columns	Length	Description	Comments
Bottom Section				
22	346-358	13	7 - # of Packs (25's)	Enter the number of packages containing 25 cigarettes that you shipped or sold.
23	359-371	13	8 - Other (Specify)	Enter the number of packages containing 20 or 25 cigarettes that you shipped or sold.
24	372-373	2	Not Used	Space fill
25	374	1	10 - Tax Paid (yes/no)	Enter a "Y" for yes, or an "N" for no
26	375-387	13	FEIN	Enter your Federal Employer's Identification no. (left justify, right space-fill)
27	388-396	9	SSN	Enter your Social Security no.
28	397-403	7	IL Cigarette License no.	Enter your Illinois Cigarette License Number
29	404-405	2	State shipped into	Enter State into which you shipped cigarettes.
30	406-591	186	NOT USED	Space fill
31	592-598	7	License number	
32	599-629	31	Space filled	
33	630-640	11	Space filled	Used by IDOR (filename)
34	641-845	205	Space filled	

Schedule CE (RC-11) - Record Layout

Sales of Cigarettes to Licensed Illinois Distributors

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "350"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Identify your sales				
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	FEIN	Enter FEIN number of whom you sold to.
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Shipped to Name	Space filled if not known
15	208-242	35	Shipped to Address	Space filled if not known
16	243-262	20	Shipped to City	Space filled if not known
17	263-264	2	Shipped to State	Space filled if not known
18	265-273	9	Shipped to ZIP Code	Space filled if not known
19	274-591	318	NOT USED	Space fill
20	592-598	7	License number	
21	599-629	31	Space filled	
22	630-640	11	Space filled	Used by IDOR (filename)
23	641-845	205	Space filled	

Schedule CF (RC-12) - Record Layout
Inventory of Stamps and Cigarettes On Hand - Front of Form

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "360"
3	17-21	5	Sequence Number	MUST ENTER. "00001"
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Step 2: List the number of cigarettes in your inventory

Part 2a: Cigarettes without Illinois stamps affixed or with other state's stamps

10 cigarettes in package

9	89-101	13	Number of Packages	
10	102-114	13	Number of Cigarettes	
20 cigarettes in package				
11	115-127	13	Number of Packages	
12	128-140	13	Number of Cigarettes	
25 cigarettes in package				
13	141-153	13	Number of Packages	
14	154-166	13	Number of Cigarettes	
Total				
15	167-179	13	Line 2a – Total number of cigarettes	

Part 2b: Cigarettes with Illinois stamps affixed to original packages

10 cigarettes in package

16	180-192	13	Number of Packages	
17	193-205	13	Number of Cigarettes	
20 cigarettes in package				
18	206-218	13	Number of Packages	
19	219-231	13	Number of Cigarettes	
25 cigarettes in package				
20	232-244	13	Number of Packages	
21	245-257	13	Number of Cigarettes	

Schedule CF (RC-12) - Record Layout (Cont.)
Inventory of Stamps and Cigarettes On Hand - Front of Form

Field#	Columns	Length	Description	Comments
			Total	
22	258-270	13	Line 2b – Total number of cigarettes	
			Part 2c: Total number of cigarettes in your inventory	
23	271-283	13	Add Lines 2a and 2b	Enter total number of cigarettes on Line 2c.

Step 3: List your inventory of stamps

Part 3a: Illinois stamps affixed to original packages

			Stamp value of .49	
24	284-296	13	Number of stamps	
25	297-309	13	Gross amount	
			Stamp value of .98	
26	310-322	13	Number of stamps	
27	323-335	13	Gross amount	
			Stamp value of 1.225	
28	336-348	13	Number of stamps	
29	349-361	13	Gross amount	
			Total	
30	362-374	13	Line 3a - Total gross amount	

Schedule CF (RC-12) - Record Layout (Cont.)
Inventory of Stamps and Cigarettes On Hand - Front of Form

Field#	Columns	Length	Description	Comments
Part 3b: Illinois stamps <i>not</i> affixed to original packages				
Stamp value of .49				
31	375-387	13	Number of stamps	
32	388-400	13	Gross amount	
Stamp value of .98				
33	401-413	13	Number of stamps	
34	414-426	13	Gross amount	
Stamp value of 1.225				
35	427-439	13	Number of stamps	
36	440-452	13	Gross amount	
Total				
37	453-465	13	Line 3b - Total gross amount	
38	466-591	126	NOT USED	Space fill
39	592-598	7	License number	
40	599-629	31	Space filled	
41	630-640	11	Space filled	Used by IDOR (filename)
42	641-845	205	Space filled	

Schedule CF (RC-12) - Record Layout (Cont.)
Inventory of Stamps and Cigarettes On Hand - Back of Form

One record for each line in Part 3c that is filled in.)

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "361"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Step 3: List your inventory of stamps

Part 3c: Total number of Illinois stamps returned to IDOR for credit or IL stamps that were attached to original packages that were returned to the manufacturer.

9	89-97	9	Manufacturer Code	Enter numbers only - no letters or special characters
10	98-110	13	Number of stamps	
11	111-114	4	Value	Enter stamp value. (Either 0490 for .49, 0980 for .98, or 1225 for 1.225 at the present)
12	115-123	9	NOT USED	Space fill
13	124-136	13	Gross amount	Dollar and Cents
14	137-591	455	NOT USED	Space fill
15	592-598	7	License number	
16	599-629	31	Space filled	
17	630-640	11	Space filled	Used by IDOR (filename)
18	641-845	205	Space filled	

Schedule CF-1 (RC-12-A) - Record Layout

Value of Stamps Purchased and Stamp Credit Memorandum (Step 2)

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "362"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: List the values of your stamp purchases from Form RC-1-A, Part 3, Line 4				
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-134	13	Amount	Dollars and cents
12	135-147	13	Total Amount	<u>On last "Step 2" record only, enter total of all stamps purchased. Dollar and cents. Space filled on all other records . . .</u>
13	148-591	444	NOT USED	Space fill
14	592-598	7	License number	
15	599-629	31	Space filled	
16	630-640	11	Space filled	Used by IDOR (filename)
17	641-845	205	Space filled	

Schedule CF-1 (RC-12-A) - Record Layout (Cont.)
Value of Stamps Purchased and Stamp Credit Memorandum (Step 3)

One record for each line in Step 3 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "363"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 3: List the values of your credit memoranda used on the stamp purchases				
9	89-96	8	Date	Enter YYYYMMDD.
10	97-104	8	Credit Memo Number	
11	105-117	13	Amount	Dollars and cents
12	118-130	13	Total Amount	<u>On last "Step 3" record only, enter total amount from credit memorandum(s) used on stamp purchases. Dollar and cents. Space-filled on all other records . . .</u>
13	131-591	461	Not Used	Space fill
14	592-598	7	License number	
15	599-629	31	Space filled	
16	630-640	11	Space filled	Used by IDOR (filename)
17	641-845	205	Space filled	

Schedule CH (RC-127) - Record Layout Other Deductions - Cigarette Tax

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "370"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Identify your deductions				
9	89-96	8	Invoice Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	NOT USED	Space fill
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Reason for Deduction	Must be any one of the following: theft, fire, witnessed destruction, sale to not for profit research, sale to United States government, sale to VA hospital, or sales manufactured as part of a CIP
15	208-591	384	NOT USED	Space fill
16	592-598	7	License number	
17	599-629	31	Space filled	
18	630-640	11	Space filled	Used by IDOR (filename)
19	641-845	205	Space filled	

Schedule CK (RC-13) - Record Layout **Shipments of Unstamped Cigarettes into Illinois**

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "380"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Identify your sales				
9	89-96	8	Invoice Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	FEIN	Enter FEIN number of whom you sold to
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Shipped to Name	Space filled if not known
15	208-242	35	Shipped to Address	Space filled if not known
16	243-262	20	Shipped to City	Space filled if not known
17	263-264	2	Shipped to State	Space filled if not known
18	265-273	9	Shipped to ZIP Code	Space filled if not known
19	274-591	318	NOT USED	Space fill
20	592-598	7	License number	
21	599-629	31	Space filled	
22	630-640	11	Space filled	Used by IDOR (filename)
23	641-845	205	Space filled	

Schedule CL (RC-14) - Record Layout

Shipments of Stamped Cigarettes into Illinois

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "390"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter revision number from top right of form.
Step 2: Identify your shipments				
9	89-96	8	Invoice Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	FEIN	Enter FEIN number of whom you shipped to.
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Shipped to Business Name	Space filled if not known
15	208-242	35	Shipped to Address	Space filled if not known
16	243-262	20	Shipped to City	Space filled if not known
17	263-264	2	Shipped to State	Space filled if not known
18	265-273	9	Shipped to ZIP Code	Space filled if not known
19	274-405	132	NOT USED	Space fill
20	406-465	60	Common Carrier Name	
21	466-591	126	NOT USED	Space fill
22	592-598	7	License number	
23	599-629	31	Space filled	
24	630-640	11	Space filled	Used by IDOR (filename)
25	641-845	205	Space filled	

Schedule CM (RC-36) - Record Layout

Sales of Cigarettes into Illinois by Manufacturers or Importers

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "203"
3	17-21	5	Sequence Number	MUST ENTER Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	MUST ENTER. Must be the same throughout the file.
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Identify your sales into Illinois				
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	All credit invoices must begin with the letters "CM".
11	122-130	9	FEIN Number	Enter the FEIN of whom you sold cigarettes to.
12	131-143	13	Number of Cigarettes	
29	144	1	Used to report negatives	Use hyphen
13	145-164	20	NOT USED	Space fill
14	165-224	60	Sold to Name	Space filled if not known
15	225-259	35	Sold to Address	Space filled if not known
16	260-279	20	Sold to City	Space filled if not known
17	280-281	2	Sold to State	Space filled if not known
18	282-290	9	Sold to ZIP Code	Space filled if not known
19	291	1	NOT USED	Space fill

Schedule CM (RC-36) - Record Layout

Sales of Cigarettes into Illinois by Manufacturers or Importers

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
(from Step 1 - Identify your business)				
20	292-351	60	Name	
21	352-386	35	Address	
22	387-406	20	City	
23	407-408	2	State	
24	409-417	9	ZIP Code	
25	418-426	9	FEIN No.	Enter your Federal Employer's Identification Number.
26	427-437	11	Space filled	
27	438-449	12	Space filled	Used by IDOR
28	450-460	11	Space filled	
29	461-467	7	License no.	
30	468-535	68	Space filled	

Form RCS-1 - Record Layout

Secondary Cigarette Distributors Report

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	
2	14-16	3	Form Type Code	MUST ENTER. "450"
3	17-21	5	Sequence Number	MUST ENTER. "00000"
4	22-29	8	Account ID Number	MUST ENTER. Account ID from Step 1.
5	30-32	3	Space filled	
6	33	1	NOT USED	
7	34-39	6	Tax Period	MUST ENTER. YYYYMM Tax Period from Step 1.
8	40-58	19	Space filled	
9	59	1	AMENDED?	Must be a "1" if this is an amended or "X" type return.
10	60	1	FINAL RETURN?	Must be a "1" if this is your final return.
11	61	1	ADDRESS CHANGE?	Must be a "1" if an address change is needed.
12	62-87	26	Space filled	
13	88	1	Revision Number	Enter revision number from top right of form.
Step 2: Report your cigarette stock				
14	89-101	13	Line 8 – Inventory of all stamped cigarettes on hand at beginning of month	
15	102-114	13	NOT USED	Space filled
16	115-127	13	Line 9 – Stamped cigarettes purchased during the month (Sch. CSA)	
17	128-140	13	NOT USED	Space filled
18	141-153	13	Line 10 – Add Lines 8 & 9. This is your beginning inventory plus purchases.	
19	154-166	13	Line 11 – Stamped cigarettes you returned to distributors (Sch. CSD)	
20	167-179	13	NOT USED	Space filled
21	180-192	13	Line 12 – Sales to licensed retailers (Sch. CSR)	
22	193-205	13	Line 13 – Other deductions (Sch. CSH)	
23	206-218	13	Line 14 – Add Lines 11, 12, and 13. This amount is your total deduction.	
24	219-231	13	NOT USED	Space filled
25	232-244	13	Line 15 – Cigarette inventory on hand at the end of the month	
26	245-257	13	NOT USED	Space filled
27	258-270	13	NOT USED	Space filled

**Form RCS-1 - Record Layout (cont.)
Secondary Cigarette Distributors Report**

Field#	Columns	Length	Description	Comments
Step 3: Check the reason you are filing this amended report				
28	271	1	I made an error on a schedule or attachment	Enter "y" if applicable
29	272	1	I should have taken a deduction	Enter "y" if applicable
30	273-332	60	Other deduction reason	
31	333	1	The original license number was incorrect	Enter "y" if applicable
32	334-340	7	The correct license number is	Enter license number, if applicable
33	341	1	The original reporting period was incorrect	Enter "y" if applicable
34	342-347	6	The correct reporting period is 346-347 MM 344-345 CC 342-343 YY	Enter reporting period, if applicable
35	348	1	Other	Enter "y" if applicable
36	349-408	60	Other description	Enter the description
37	409-465	57	NOT USED	Space filled
(from Step 1 - Identify your business)				
38	466-525	60	Business Name	
39	526-560	35	Business Address	
40	561-580	20	City	
41	581-582	2	State	
42	583-591	9	ZIP Code	
43	592-598	7	License Number	Enter your IL Cigarette License Number
44	599-611	13	Space filled	
45	612-617	6	Signature Code	Enter your 6 digit signature code (This is the code you selected to represent your electronic signature on the IL-8633-B.)
46	618-623	6	Space filled	Used by IDOR
47	624-629	6	NOT USED	Space fill
48	630-695	66	Space filled	Used by IDOR (filename)

Schedule CSA (RCS-2) - Record Layout

Cigarettes Purchased from Illinois Licensed Distributors

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "451"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Identify your purchases				
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	FEIN Number	Enter FEIN number of whom you purchased from.
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Purchased from Name	Space fill if not known
15	208-242	35	Purchased from Address	Space fill if not known
16	243-262	20	Purchased from City	Space fill if not known
17	263-264	2	Purchased from State	Space fill if not known
18	265-273	9	Purchased from ZIP Code	Space fill if not known
19	274-591	318	NOT USED	Space fill
20	592-598	7	License number	
21	599-629	31	Space filled	
22	630-695	66	Space filled	Used by IDOR (filename)

Schedule CSR (RCS-3) - Record Layout

Sales of Cigarettes to Licensed Illinois Retailers

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "452"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Identify your sales				
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-129	8	Retailers Sales Tax Account Number	Enter sales tax number of whom you sold to.
12	130	1	NOT USED	
13	131-143	13	Number of Cigarettes	
14	144-147	4	NOT USED	Space fill
15	148-207	60	Retailers Name	Space filled if not known
16	208-242	35	Retailers Address	Space filled if not known
17	243-262	20	Retailers City	Space filled if not known
18	263-264	2	Retailers State	Space filled if not known
19	265-273	9	Retailers ZIP Code	Space filled if not known
20	274-591	318	NOT USED	Space fill
21	592-598	7	License number	
22	599-629	31	Space filled	
23	630-695	66	Space filled	Used by IDOR (filename)

Schedule CSD (RCS-4) - Record Layout

Cigarettes Returned to Illinois Licensed Distributors

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "453"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter revision number from top right of form.
Step 2: Identify your purchases				
9	89- 96	8	Date	Enter YYYYMMDD
10	97-121	25	Invoice Number	
11	122-130	9	FEIN Number	Enter FEIN of whom returned cigarettes to
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Distributors Name	Space filled if not known
15	208-242	35	Distributors Address	Space filled if not known
16	243-262	20	Distributors City	Space filled if not known
17	263-264	2	Distributors State	Space filled if not known
18	265-273	9	Distributors ZIP Code	Space filled if not known
19	274-591	318	NOT USED	Space fill
20	592-598	7	License number	
21	599-629	31	Space filled	
22	630-695	66	Space filled	Used by IDOR (filename)

Schedule CSH (RCS-5) - Record Layout Other Deductions

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "454"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter revision number from top right of form.
Step 2: Identify your deductions				
9	89-96	8	Invoice Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	NOT USED	Space fill
12	131-143	13	Number of Cigarettes	
13	144-273	130	NOT USED	Space fill
14	274-333	60	Reason for Deduction	Must be any of the following: theft, fire, or witnessed destruction.
15	334-591	258	NOT USED	Space fill
16	592-598	7	License number	
17	599-629	31	Space filled	
18	630-695	66	Space filled	Used by IDOR (filename)

Schedule CSM (RCS-36) - Record Layout Sales of Cigarettes to Illinois Secondary Distributors

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "455"
3	17-21	5	Sequence Number	MUST ENTER Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	MUST ENTER. Must be the same throughout the file.
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter revision number from top right of form.
Step 2: Identify your sales into Illinois				
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	FEIN Number	Enter the FEIN of whom you sold cigarettes to
12	131-143	13	Number of Cigarettes	
29	144	1	Used to report negatives	Use hyphen
13	145-164	20	NOT USED	Space fill
14	165-224	60	Sold to Name	Space filled if not known
15	225-259	35	Sold to Address	Space filled if not known
16	260-279	20	Sold to City	Space filled if not known
17	280-281	2	Sold to State	Space filled if not known
18	282-290	9	Sold to ZIP Code	Space filled if not known
19	291	1	NOT USED	Space fill

Schedule CSM (RCS-36) - Record Layout (cont.)
Sales of Cigarettes to Illinois Secondary Distributors

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
(from Step 1 - Identify your business)				
20	292-351	60	Name	
21	352-386	35	Address	
22	387-406	20	City	
23	407-408	2	State	
24	409-417	9	ZIP Code	
25	418-426	9	FEIN No.	Enter your Federal Employer's Identification Number.
26	427-446	20	Country	
27	447-449	3	NOT USED	Used by IDOR
28	450-460	11	NOT USED	
29	461-467	7	License no.	
30	468-470	3	NOT USED	
31	471-535	65	File name	Used by IDOR (filename)