



# TP-7 Schedule of Returned Merchandise for Tobacco Products Tax

## Read this information first

Do not write above this line.

Attach this schedule to Form TP-1, Tobacco Products Tax Return, when you claim a deduction on Form TP-1, Line 13, for merchandise returned to you by your customers on which you have already paid tax. Do not complete this schedule for returned merchandise on which you did not pay tax. If more than 20 customers returned merchandise during the month for which you are filing, additional Forms TP-7 must be completed.

We will accept a computer-generated schedule as long as we approve its format and content prior to use. To obtain approval, please send a copy of your format to: Tobacco Products Tax, Illinois Department of Revenue, P. O. Box 19019, Springfield, Illinois 62794-9019.

## Step 1: Identify your business

1 Business name \_\_\_\_\_

2 Address: \_\_\_\_\_  
Number and street

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

3 Illinois Business Tax no (IBT no.): \_\_\_\_\_

4 License no. TP – \_\_\_\_\_

5 For what month are you filing this schedule? \_\_\_\_\_  
Month Year

## Step 2: Complete the following information for returned merchandise

Customer name and address	Reference or invoice number	Date	Wholesale price* of returned merchandise
1 _____ Name Street address _____ City _____ State _____ ZIP _____	_____	_____/_____/_____ Month Day Year	\$ _____
2 _____ Name Street address _____ City _____ State _____ ZIP _____	_____	_____/_____/_____ Month Day Year	\$ _____
3 _____ Name Street address _____ City _____ State _____ ZIP _____	_____	_____/_____/_____ Month Day Year	\$ _____
4 _____ Name Street address _____ City _____ State _____ ZIP _____	_____	_____/_____/_____ Month Day Year	\$ _____
5 _____ Name Street address _____ City _____ State _____ ZIP _____	_____	_____/_____/_____ Month Day Year	\$ _____
6 _____ Name Street address _____ City _____ State _____ ZIP _____	_____	_____/_____/_____ Month Day Year	\$ _____

Add the wholesale price of returned merchandise from all Forms TP-7 you are filing for the month listed in Step 1, Item 5. Transfer this grand total amount to Form TP-1, Step 3, Line 13. \$ \_\_\_\_\_

\* The wholesale price is the established list price for which a manufacturer sells tobacco products to a distributor. In the absence of an established list price, the manufacturer's invoice price at which he or she sells the tobacco products to an unaffiliated distributor will be used as the wholesale price. The wholesale price is the price established before any discount, trade allowance, rebate, or other reduction.

## Step 2: Complete the following information on returned merchandise (Cont.)

Customer name and address	Reference or invoice number	Date	Wholesale price* of returned merchandise
7 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
8 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
9 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
10 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
11 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
12 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
13 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
14 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
15 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
16 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
17 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
18 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
19 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____
20 Name _____ Street address _____ City _____ State _____ ZIP _____	_____	Month Day Year	\$ _____