



Illinois Department of Revenue

RC-6 Cigarette Revenue Return

REV 1
E S ___/___/___
NS DP CA

Read this information first

Station no. 065

Do not write above this line.

Do not send any payment with Form RC-6. Keep a copy of your completed Form RC-6 for your records.

Step 1: Identify your business

- 1 Account ID: _____
- 2 License no.: C - _____
- 3 Business name: _____
- 4 Business address: _____
Number and street
- City _____ State _____ ZIP _____
- 5 For what tax period are you filing this return?
Month / Year _____
- 6 Check here if your address has changed.
- 7 Is this a final (you are no longer in business) return? yes no

Step 2: Report your cigarette stock

	Number of cigarettes
8 Inventory of all cigarettes on hand at the beginning of the month	8 _____, _____, _____
9 Cigarettes purchased during the month that were:	
a Imported into Illinois and not stamped (from Schedule CA)	9a _____, _____, _____
b Purchased in Illinois and not stamped (from Schedule CB)	9b _____, _____, _____
c Purchased with stamps affixed (from Schedule CC)	9c _____, _____, _____
10 Add Lines 8 through 9c. This is your beginning inventory plus purchases.	10 _____, _____, _____
11 Cigarettes with Illinois stamps affixed that you returned to manufacturers	11 _____, _____, _____
12 Sales in interstate commerce (from Schedule CD)	12 _____, _____, _____
13 Sales to other licensed distributors (from Schedule CE)	13 _____, _____, _____
14 Other deductions (from Schedule CH)	14 _____, _____, _____
15 Add Lines 11, 12, 13, and 14. This amount is your total deduction.	15 _____, _____, _____
16 Subtract Line 15 from Line 10. This is your inventory minus deductions.	16 _____, _____, _____
17 Cigarette inventory on hand at the end of the month (from Schedule CF, Part 2c)	17 _____, _____, _____
18 Subtract Line 17 from Line 16. This is the number of cigarettes sold subject to tax.	18 _____, _____, _____
19 Multiply Line 18 by the appropriate mill rate.	19 \$ _____

Step 3: Report your cigarette revenue stamp usage

	Dollar value
20 Value of all stamps on hand at the beginning of the month	20 \$ _____
21 Value of unaffixed stamps transferred from another licensed distributor	21 \$ _____
22 Value of stamps purchased during the month (from Schedule CF-1, Step 2)	22 \$ _____
23 Value of stamps affixed to original packages when purchased - Multiply Step 2, Line 9c by the appropriate mill rate	23 \$ _____
24 Add Lines 20, 21, 22, & 23. Value of stamps on hand at the beginning of the month plus purchases	24 \$ _____
25 Value of unaffixed stamps transferred to another licensed distributor	25 \$ _____
26 Value of stamps returned for credit	26 \$ _____
27 Add Lines 25 and 26. This is your total deductions.	27 \$ _____
28 Subtract Line 27 from Line 24. This is the total value of stamps to be accounted for.	28 \$ _____
29 Value of all stamps affixed on hand at the end of the month (Schedule CF, Part 3a)	29 \$ _____
30 Value of all stamps not affixed on hand at the end of the month (from Schedule CF, Part 3b)	30 \$ _____
31 Add Line 29 & Line 30 -Value of all stamps on hand at the end of the month	31 \$ _____
32 Subtract Line 31 from 28 -Value of stamps affixed to original pkgs sold during the month	32 \$ _____

Step 4: Sign below

Under penalties of perjury, I state that I have examined this return and all accompanying schedules, and, to the best of my knowledge, it is true, correct, and complete. I also state that such information is taken from the books and records of the business for which this return is filed.

Owner or officer's signature and title (state if individual owner, member of firm, or corporate officer title) _____ Title: _____ Telephone number (include area code) _____ Date _____/_____/_____

Preparer's signature and title (state if individual owner, member of firm, or corporate officer title) _____ Title: _____ Telephone number (include area code) _____ Date _____/_____/_____



RC-6 front (R-04/10)

This form is authorized by the Cigarette Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0029

Form RC-6 Instructions

General Information

Who must file a return?

You must file this return if you are a licensed Illinois distributor of cigarettes. An Illinois distributor is any person engaged in the business of selling cigarettes in Illinois who brings or causes to be brought into Illinois any original packages of cigarettes for sale or other disposition in the course of such business.

When and where do I file?

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

You owe a **late-filing penalty** if you do not file a processable return by the due date. We will bill you for penalties and interest, if applicable. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our Web site at tax.illinois.gov or call 1 800 356-6302.

Mail your completed Form RC-6 and attachments to:

**LIQUOR & CIGARETTE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

If you have questions, write us at the address above or call us weekdays from 8:00 a.m. to 4:30 p.m. at 217 782-6045.

What records must I keep?

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

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

What other penalties may be imposed?

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

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

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

RC-6 back (R-04/10)

Step-by-Step Instructions

Step 2: Report your cigarette stock

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

Line 9a – Write the number of cigarettes you imported into Illinois that did not have an Illinois stamp affixed to the original package. Attach Schedule CA to support the number written on this line.

Line 9b – Write, from Schedule CB, the number of cigarettes you purchased in Illinois from other licensed distributors that did not have an Illinois stamp attached.

Line 9c – Write, from Schedule CC or Form RC-6-W, Cigarette Revenue Return Worksheet; the number of cigarettes you purchased that had an Illinois stamp affixed to the original package at the time of purchase.

Line 12 – Write the number of unstamped cigarettes shipped from a point in Illinois to a point outside of Illinois pursuant to sale or other disposition. Include sales to out-of-state retailers holding multiple transporter trip permits on Schedule CD. You must preserve bills of lading, post office insurance or registry receipts, or trip sheets to support all entries on Schedule CD.

Line 13 – Write the number of unstamped cigarettes you sold to other licensed distributors, whether shipment was made directly from a warehouse in Illinois or from a manufacturer or out-of-state distributor by the drop shipment method. On Schedule CE you must show the purchaser's license number, and the purchaser must report receiving the cigarettes on Schedule CB.

Line 14 – Write any other deductions necessary to account for all unstamped cigarettes that are not subject to the tax. You must fully explain these deductions on Schedule CH.

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

Line 19 – Beginning July 1, 2002, the mill rate is 49 mills (\$0.049) per cigarette. Use this rate to figure the tax due. However, if Step 2, Line 18, includes cigarettes sold at "old" or multiple mill rates, you will need to figure the amount for Line 19 by completing Form RC-6-W.

Step 3: Report your cigarette revenue stamp usage

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

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

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

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

Beginning July 1, 2002, the mill rate is 49 mills (\$0.049) per cigarette. Use this rate to figure the value of stamps affixed to original packages when purchased. However, if Step 2, Line 9c, includes cigarettes purchased at "old" or multiple mill rates, you will need to figure the amount for Line 23 by completing Form RC-6-W.

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

Note: All transfers of cigarette stamps must be approved by the department prior to the transfer.

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

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

Returned merchandise

If you returned cigarettes with Illinois stamps affixed to an out-of-state manufacturer, report the number of these cigarettes on Line 11 and the value of the stamps on Line 26. If you return unaffixed stamps to us, also report the value of these stamps on Line 26. If you returned unstamped cigarettes to an Illinois manufacturer or distributor, report the return as a sale to other licensed distributors on Schedule CE.

If a customer located outside of Illinois returned unstamped cigarettes to you, report the return as an importation on Schedule CA. When an original cigarette package bearing an Illinois cigarette revenue stamp is returned to you, report the return as a purchase with stamps affixed on Schedule CC.

