

Illinois Department of Revenue  
**RC-50 Cigarette Floor Stock Tax Return**

Station no. 268  
 Do not write above this line.

**Step 1: Identify your business**

- 1 Business name: \_\_\_\_\_ 3 Account ID: \_\_\_\_\_ - \_\_\_\_\_  
 2 Address: \_\_\_\_\_ 4 License no.: \_\_\_\_\_  
 5  If your license number begins with a "U", check the box.

Official use: Out-of-State Cigarette Use Tax Station no. 269

**Step 2: Determine if you are subject to the tax**

- |   | Column A<br>Number of<br>packages of 20 | Column B<br>Number of<br>packages of 25 |
|---|---|---|
| 6 Enter the total number of stamps purchased in 2018.   | 6 _____                                 | _____                                   |
| 7 Figure your average monthly stamps purchased by dividing Line 6 Column A and Line 6 Column B by 12. Enter the result.   | 7 _____                                 | _____                                   |
| 8 Enter the number of affixed and unaffixed stamps possessed* on July 1, 2019.  | 8 _____                                 | _____                                   |
| 9 Subtract Line 7 Column A from Line 8 Column A. Enter the result in Column A. Subtract Line 7 Column B from Line 8 Column B. Enter the result in Column B. If the result is greater than zero (positive), write the result and continue to <b>Step 3</b> . | 9 _____                                 | _____                                   |

**Note:** If the result is zero or less (negative) in Line 9 Column A and Column B, **skip Steps 3 and 4. Go to Step 5.**

\*This number must include any stamps from orders submitted electronically using the prior tax rate on or before 11:59 P.M., June 30, 2019, regardless of whether the stamps are physically in your possession on July 1, 2019.

**Step 3: Figure your tax**

- 10a Multiply Line 9 Column A by \$1.00 (rate of tax increase per pack). Enter the result. **10a** \_\_\_\_\_  
 10b Multiply Line 9 Column B by \$1.25 (rate of tax increase per pack). Enter the result. **10b** \_\_\_\_\_  
 11 Add Lines 10a and 10b. Enter the result. This is your tax due before discount. **11** \_\_\_\_\_  
**Important:** If you are choosing the extended payment plan option, skip Lines 12 and 13 and go to Step 4.  
 12 If qualified, figure your discount by multiplying Line 11 by 1.75% (.0175). **12** \_\_\_\_\_  
 13 Subtract Line 12 from Line 11. Write the result. Go to **Step 5**. This is your **total** tax due. **13** \_\_\_\_\_

**Step 4: Complete Step 4 for extended payment option**

- 14 If you choose the payment plan option, check the box. **14**   
 15 Divide Line 11 by 12. This is minimum payment due when this return has been processed. **15** \_\_\_\_\_

**Additional instructions for extended payment option:** Complete Form CPP-1, Payment Installment Plan Request. If your balance due after your first payment is greater than \$5,000, you must also complete Form EG-13-B, Financial and Other Information Statement for Businesses. Submit these completed forms with Form RC-50 to the address listed below. Once we notify you that your payment plan is set up, you must make the remaining payments electronically through ACH debit.

**Step 5: Sign below**

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete. I hereby authorize the Illinois Department of Revenue (IDOR) to electronically initiate a funds transfer as payment for purchase of cigarette tax stamps against the bank account that was designated by the business listed above. I certify that I have the authority to authorize this transfer.

_____ Signature (taxpayer's or paid preparer's)	_____ Date	_____ Title (if applicable)
_____ Signature (paid preparer, if applicable)		_____ Taxpayer's phone number

Email your completed return to **REV.ATP-MFR@illinois.gov** If you have questions, call 217 782-6045.

**Note:** If tax is due, IDOR will initiate an ACH Debit to collect against the bank account that was designated for the purchase of cigarette tax stamps.