



RC-16 Cigarette Tax Claim for Credit

Step 1: Identify the claimant

Name _____ Account ID: _____

Address _____ License no.: ____ - _____
Number and street

City _____ State _____ ZIP _____

Title _____
President, secretary, partner, sole owner, or manager

County _____ Telephone number _____
()

Step 2: Describe your claim

1 I am filing this claim for

- stamps affixed to unusable packages of cigarettes or little cigars that I returned to the manufacturer. (Complete Columns A, B, C, and D below.)
- unusable stamps that I returned to the Illinois Department of Revenue. (Complete Columns A, B, and D below and enclose the stamps.)
- a shortage on a cigarette stamp roll. (Complete Columns A, B, and D below and enclose the remainder of the roll.)
- another reason. (Explain the reason and complete Columns A, B, and D below.)

A Number of stamps	B Series and denomination	C Number of sticks in each package	D Dollar value
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total			_____

2 Date, as indicated on the bill of lading, that stamps were returned to the manufacturer ____/____/____

3 Stamps returned to _____
Name

Street address _____ City _____ State _____ ZIP _____

Step 3: Sign below

Under penalties of perjury, I state that I have examined this claim and, to the best of my knowledge, it is true, correct, and complete.

Signature of owner, partner, officer, or authorized agent _____ Date _____

Mail your completed claim to:

**ALCOHOL, TOBACCO AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19477
SPRINGFIELD IL 62794-9477**

If you have questions, call us weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-6045**.



Do not write below this line.

Credit memo no. _____ Credit amount \$ _____ Verified by _____ Date _____

Reviewed by _____ Date _____ Approved by _____ Date _____

Certification of Cigarette Stamp Roll Shortage

Name _____ Title _____
Street address _____ City _____ State _____ ZIP _____

As a representative for the Illinois Department of Revenue, I certify that I personally reviewed the cigarette stamp roll with a representative of _____ to verify _____'s claim pertaining to a shortage of _____ cigarette revenue stamps on roll number _____. I have have not attached documents to substantiate this claim.

Under penalties of perjury, I state that I have examined this certification and, to the best of my knowledge, it is true, correct, and complete.

Department of Revenue representative _____ Company representative _____

Form RC-16 Information

Under what circumstances can I file a claim for stamps attached to cigarettes or little cigars that will remain in Illinois?

If the cigarettes or little cigars to which the cigarette revenue stamps are affixed will remain in Illinois, you may not file a claim for credit for the stamps unless

- we first give approval for the cigarettes or little cigars to be destroyed in Illinois instead of being returned to the manufacturer and the destruction of the cigarettes or little cigars occurs in the presence of our authorized representative, or
- the stamps are affixed to unsalable cigarettes or little cigars that you will destroy after the stamps are destroyed and the destruction of the cigarettes or little cigars occurs in the presence of our authorized representative.

Under what circumstances can I file a claim for stamps affixed to cigarettes or little cigars that will be shipped by way of interstate commerce?

If the cigarettes or little cigars to which the cigarette revenue stamps are affixed will be shipped by way of interstate commerce, you may not file a claim for credit for the stamps unless the cigarettes or little cigars are moved by a common carrier or through the United States mail.

If the cigarettes or little cigars are to be shipped by way of interstate commerce to a manufacturer, we will not issue a credit for the stamps until you provide us proof that the cigarettes or little cigars have actually moved in interstate commerce to the consignee designated in the claim. This proof must consist of one of the following:

- a waybill, freight bill, or bill of lading issued by a common carrier,
- an insurance receipt or registry receipt issued by the United States Postal Service, or
- Post Office Department Receipt Form 3817,

The carrier must sign this document. In addition, the manufacturer must send us an affidavit attesting to the destruction of the cigarettes or little cigars.

Should I remove the stamps that are to be destroyed from the packages to which they are affixed?

If we assign a representative to witness the destruction of the stamps that are affixed to cigarette or little cigar packages, you may not remove the stamps from the packages unless our representative is present to witness the stamps' destruction.

What if the number of stamps destroyed does not match the number contained in my claim?

In a certain series of stamps, if a greater number of stamps is destroyed than is listed on your claim, we will not give credit for the excess number of stamps destroyed in that series.

In a certain series of stamps, if a lesser number of stamps is destroyed than is included in your claim, we will give credit for only the actual number of stamps destroyed in that series.

If stamps in a series not listed in your claim are destroyed, we will not issue credit for the stamps in that series.

Do I need to provide proof of the destruction of cigarettes or little cigars?

If the claim reveals that you are to destroy cigarettes or little cigars and we give our approval for the cigarettes or little cigars to be destroyed in Illinois instead of being returned to the manufacturer, and if we assign a representative to witness the destruction of the cigarettes or little cigars, we will not issue a credit for the stamps until you send us proof of the destruction of the cigarettes or little cigars in the form of an affidavit executed by our representative who witnessed their destruction.

Can I receive a credit for stamps if I fail to properly complete Schedules CD and CF?

We will not issue a credit for the stamps if a review of your cigarette and little cigar revenue return (Form RC-6 or Form RC-6-A) reveals that you have not properly completed Schedules CD and CF.

Can additional proof be required to support my claim?

In addition to the types of proof specified above, we reserve the right to require such additional proof in support of your claim as we deem necessary.

