



Read this information first

Do not write above this line.

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

Station no. 067

Step 1: Identify your business

- 1 Account ID:
2 License no.: U -
3 Business name:
4 Business address:
5 For what tax period are you filing this return?
6 Check here if your address has changed.
7 Is this a final (you are no longer in business) return?

Step 2: Report your cigarette stock - Figures as they should have been reported

Table with 2 columns: Description and Number of Cigarettes. Rows 8-13 include total purchase, returns, deductions, and net total.

Step 3: Report your Illinois cigarette revenue stamp usage - Figures as they should have been reported

Table with 2 columns: Description and Dollar value. Rows 14-26 include stamp values on hand, transfers, and deductions.

Step 4: Check the reason you are filing this amended return

- I made an error on a schedule or attachment.
I should have taken a deduction for
The original License no. was incorrect.
The original reporting period was incorrect.
Other. Please explain.

Step 5: 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.

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



Form RC-6-A-X Instructions

General Information

Who must file Form RC-6-A-X?

You must file Form RC-6-A-X to correct your original return or a previously filed amended return. You must attach any supporting schedules or documentation.

What penalties may I owe?

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, Penalties and Interest for Illinois Taxes. 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-A-X and attachments to:

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

Note: If you prefer, you can file electronically. 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, 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.

Step-by-Step Instructions

Step 2: Report your cigarette stock

Line 8 – From **Sch. CC** or Form RC-6-A-W, Out-of-State Cigarette Revenue Return Worksheet; write the number of cigarettes you purchased with an Illinois stamp affixed to the original package at the time of purchase.

Line 10 – Any other necessary deductions. You must fully explain these deductions on Sch. CH.

Line 11 – From **Sch. CK**, write the number of unstamped cigarettes shipped from a point outside Illinois to a point inside of Illinois.

Line 12 – Total number of Illinois stamped cigarettes shipped into Illinois as reported on Sch. CL.

Line 13 – 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 12, includes cigarettes sold at “old” or multiple mill rates, you will need to figure the amount for Line 13 by completing Form RC-6-A-W.

Step 3: Report your Illinois cigarette revenue stamp usage

Line 14 – 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 15 – Total value of unaffixed stamps transferred from another licensed distributor.

Line 16 – Gross value of all Illinois stamps you purchased from us during the month.

Line 17 – 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 Sch. 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 8, includes cigarettes purchased at “old” or multiple mill rates, you will need to figure the amount for Line 17 by completing Form RC-6-A-W.

Line 19 – 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 23 – Total value of all Illinois stamps affixed to original packages of cigarettes on hand at the end of the month as reported on Sch. CF or Form RC-6-A-W.

Line 24 – Gross value of all Illinois stamps not affixed to original packages on hand at the end of the month as reported on Sch. CF or Form RC-6-A-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 9 and the value of the stamps on Line 20. If you return unaffixed stamps to us, also report the value of these stamps on Line 20.

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 Sch. CC.

Step 4: Check the reason you are filing this amended return

Check the best description of why you are completing Form RC-6-A-X.

Note: If you checked “Other” and you are a party to a civil suit, involving the amount claimed, write the name of the suit on the line provided.

