



RC-6-A Out-of-State Cigarette Revenue Return

Read this information first

Do not write above this line.

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

Station no. 067

Step 1: Identify your business

- 1 Account ID: _____
 - 2 License no.: U - _____
 - 3 Business name: _____
 - 4 Business address: _____
Number and street
 - 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
- _____
City State ZIP

Step 2: Report your cigarette stock

Number of cigarettes

- 8 Total purchase of Illinois stamped cigarettes from another licensed distributor (from Schedule CC) **8** _____, _____, _____
- 9 Total of Illinois stamped cigarettes returned to manufacturers **9** _____, _____, _____
- 10 Total of other deductions (from Schedule CH) **10** _____, _____, _____
- 11 Total of unstamped/non-Illinois stamped cigarettes shipped into Illinois (from Schedule CK) **11** _____, _____, _____
- 12 Net total of Illinois stamped cigarettes shipped into Illinois (from Schedule CL) **12** _____, _____, _____
- 13 **Multiply Line 12 by the appropriate mill rate.** This is the value of Illinois stamps affixed to cigarettes you sold. **13** \$ _____

Step 3: Report your Illinois cigarette revenue stamp usage

Dollar value

- 14 Value of all stamps on hand at the beginning of the month **14** \$ _____
- 15 Value of unaffixed stamps transferred from another licensed distributor **15** \$ _____
- 16 Value of stamps purchased during the month (from Schedule CF-1, Step 2) **16** \$ _____
- 17 **Multiply Step 2, Line 8, by the appropriate mill rate.** This is the value of stamps affixed when purchased. **17** \$ _____
- 18 **Add Lines 14, 15, 16, and 17.** This is the value of stamps on hand at the beginning of the month plus any purchases made during the month. **18** \$ _____
- 19 Value of unaffixed stamps transferred to another licensed distributor **19** \$ _____
- 20 Value of stamps returned for credit **20** \$ _____
- 21 **Add Lines 19 and 20.** This is your total deductions. **21** \$ _____
- 22 **Subtract Line 21 from Line 18.** This is the total value of stamps to be accounted for. **22** \$ _____
- 23 Value of affixed stamps on hand at the end of the month (from Schedule CF, Part 3a) **23** \$ _____
- 24 Value of unaffixed stamps on hand at the end of the month (from Schedule CF, Part 3b) **24** \$ _____
- 25 **Add Lines 23 and 24.** This is the value of all stamps on hand at the end of the month. **25** \$ _____
- 26 **Subtract Line 25 from 22.** This is the value of affixed stamps sold during the month. **26** \$ _____

Step 4: Sign below

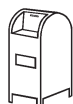
Under penalties of perjury, I state that I have examined this return and all accompanying schedules and, to the best of my knowledge, it is true, correct, and complete. I also state that such information is taken from the books and records of the business for which this return is filed.

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

Step 5: Mail your return or file electronically

Mail your completed Form RC-6-A and attachments to



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



Form RC-6-A Instructions

General Information

Who must file a return?

You must file Form RC-6-A if you are a licensed Illinois distributor of cigarettes located outside of Illinois. An out-of-state distributor is any person engaged in the business of selling cigarettes 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 Form RC-6-A, 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, 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 Form RC-6-A 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.

Books, records, papers, and documents must be available for inspection during business hours by us or our authorized agent 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 – Write, from Schedule CC or Form RC-6-A-W, Out-of-State 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 10 – Write any other necessary deductions. You must fully explain these deductions on Schedule CH.

Line 11 – Write, from Schedule CK, the number of unstamped cigarettes shipped from a point outside Illinois to a point inside of Illinois.

Line 12 – Write the total number of Illinois stamped cigarettes shipped into Illinois as reported on Schedule 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 cigarette revenue stamp usage

Line 14 – 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 15 – Write the total value of unaffixed stamps transferred from another licensed distributor.

Line 16 – Write the 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 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 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 – 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 23 – 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-A-W.

Line 24 – 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-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 Schedule CC.

