



RC-6-X Amended Cigarette Revenue Return

Read this information first

Do not write above this line.

Do not send any payment with Form RC-6-X. Keep a copy of your completed Form RC-6-X for your records. Station no. 065

Step 1: Identify your business

1 Account ID: _____

2 License no.: C - _____

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 - Figures as they should have been reported

	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 & not stamped (Sch. CA)	9a _____
b Purchased in Illinois & not stamped (Sch. CB)	9b _____
c Purchased with stamps affixed (Sch. 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 (Sch. CD)	12 _____
13 Sales to other licensed distributors (Sch. CE)	13 _____
14 Other deductions (Sch. CH)	14 _____
15 Add Lines 11, 12, 13, & 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 (Sch. 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- Figures as they should have been reported

	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 (Sch. CF-1, Step 2)	22 \$ _____
23 Value of stamps affixed to original pkgs when purchased - Multiply Step 2, Line 9c by the appropriate mill rate	23 \$ _____
24 Add Lines 20 thru 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 & 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 (Sch. CF, Part 3a)	29 \$ _____
30 Value of all stamps not affixed on hand at the end of the month (Sch. 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 Line 28 -Value of stamps affixed to original pkgs sold during the month	32 \$ _____

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 incorrect License no. is C - _____.
- The original reporting period was incorrect. The incorrect reporting period is _____.
- 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. 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 _____



Form RC-6-X Instructions

General Information

Who must file Form RC-6-X?

You must file Form RC-6-X to correct your original return or a previously filed amended return. You must also 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, 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-X and attachments to:

**LICQUOR & 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.

Step-by-Step Instructions

Step 2: Report your cigarette stock

Line 8 – 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 – Number of cigarettes you imported into Illinois without an Illinois stamp affixed to the original package. Attach **Sch. CA** to support the number written on this line.

Line 9b – From **Sch. CB**, write the number of cigarettes you purchased in Illinois from other licensed distributors without an Illinois stamp affixed.

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

Line 12 – 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 Sch. CD. You must preserve bills of lading, post office insurance or registry receipts, or trip sheets to support all entries on Sch. CD.

Line 13 – 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 **Sch. CE** you must show the purchaser's license number, and the purchaser must report receiving the cigarettes on Sch. CB.

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

Line 17 – Total number of cigarettes on hand at the end of the month as reported on Sch. 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 – 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 – Total value of unaffixed stamps transferred from another licensed distributor.

Line 22 – 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 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 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 – 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 – 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-W.

Line 30 – 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-W.

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

Check the best description of why you are completing Form RC-6-X. Also provide any correct information (if applicable).

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.

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 & 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 Sch. CE.

If a customer located outside of Illinois returned unstamped cigarettes to you, report the return as an importation on Sch. 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 Sch. CC.

