



Illinois Department of Revenue

Form RC-6-A Instructions

General Information

Who must file this form?

You must file Form RC-6-A, Out-of-State Cigarette Revenue Return, if you are a licensed Illinois distributor of cigarettes or as stamping distributor of little cigars who is 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. Little cigars are taxed under the Tobacco Products Tax Act at the same rate as cigarettes. For purposes of this form, “sticks” means both “cigarettes,” as defined by the Cigarette Tax Act and “little cigars,” as defined by the Tobacco Products Tax Act.

Note: Only packages of little cigars containing 20 or 25 little cigars must have a stamp.

When and where do I file Form RC-6-A?

You must file this return, including all attachments, on or before the 15th day of each month, showing the quantity of cigarettes and little cigars you manufactured, imported, or purchased during the preceding month and the quantity of cigarettes and little cigars you sold or otherwise disposed of in Illinois during that period.

Effective January 1, 2026, Form RC-6-A is required to be filed electronically using MyTax Illinois at **mytax.illinois.gov**, or using a direct transmission method through software you develop or purchase from a third-party vendor.

The CSV (Comma Separated Value) file format is used for importing the Form RC-6-A, and schedules, using MyTax Illinois at **mytax.illinois.gov**, to file directly to an Illinois Cigarette Tax Distributor account.

You owe a **late-filing penalty** if you do not file a processable return by the due date. The Illinois Department of Revenue (IDOR) 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, available on IDOR’s website at **tax.illinois.gov**.

Where do I get help?

If you have questions, email **REV.ATP-MFR@illinois.gov** or call weekdays from 8:00 a.m. to 4:00 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 and little cigars you held, purchased, manufactured, or brought into 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 and little cigars on hand and of all cigarette tax stamps, both affixed and unaffixed, and other pertinent papers and documents relating to the purchase, sale, or disposition of cigarettes and little cigars.

Such books, records, papers, and documents must be available for inspection during business hours by IDOR or its authorized agents and employees and be preserved for at least three years.

What other penalties may be imposed?

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 maintain and preserve the required records for a period of three years or do not allow IDOR to inspect them, you are guilty of a business offense and may be fined up to \$5,000.

If you make, file, render, sign, or verify any false or fraudulent report, you are guilty of a Class 4 felony.

Step-by-Step Instructions

Step 2: Report your stock

Line 8 – From Form RC-9, Schedule CC, Cigarettes and Little Cigars Purchased with Illinois Cigarette Revenue Stamps Affixed to Original Packages, or Form RC-6-A-W, Out-of-State Cigarette and Little Cigar Revenue Return Worksheet, enter the number of cigarettes and little cigars you purchased that had an Illinois stamp affixed to the original package at the time of purchase.

Line 9 – From Form RC-12, Schedule CF, Inventory of Stamps and Cigarettes and Little Cigars On Hand, Part 3c, enter the total of Illinois stamped cigarettes and little cigars returned to manufacturers.

Line 10 – From Form RC-127, Schedule CH, Other Deductions - Cigarettes and Little Cigars, enter the total number of little cigars that are reportable on Line 8 of Form RC-55, Unstamped Little Cigar Sticks Tax Return, or any other necessary deductions. See Schedule CH Instructions for additional information.

Line 11 – From Form RC-13, Schedule CK, Shipments of Unstamped Cigarettes and Little Cigars into Illinois, enter the number of unstamped cigarettes and little cigars shipped from a point outside Illinois to a point inside of Illinois.

Line 12 – Enter the total number of Illinois stamped cigarettes and little cigars shipped into Illinois as reported on Form RC-14, Schedule CL, Shipments of Stamped Cigarettes and Little Cigars into Illinois.

Line 13 – The mill rate is 149 mills (\$0.149) per stick. Use the mill rate per stick to figure the stick value. This stick value must match the stamp value on **Step 3, Line 26**.

Step 3: Report your cigarette tax stamp usage

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

Note: All stamp transfers must be approved by IDOR prior to the transfer.

Line 16 – From Form RC-12-A, Schedule CF-1, Value of Stamps Purchased and Stamp Credit Memoranda, enter 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 or little cigars when you purchased or otherwise acquired them as reported on Form RC-9, Schedule CC, Cigarettes and Little Cigars Purchased with Illinois Cigarette Revenue Stamps Affixed to Original Packages. Use the mill rate per stick to figure the value of stamps affixed to original packages when purchased.

Line 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.

Line 19 – Enter the total value of unaffixed stamps transferred to another licensed distributor.

Note: All stamp transfers must be approved by IDOR prior to the transfer.

Line 20 – From Schedule CF, Part 3c, enter the value of stamps returned for credit.

Line 21 – Add Lines 19 and 20. This is your total deductions.

Line 22 – Subtract Line 21 from Line 18. This is the total value of stamps to be accounted for.

Line 23 – Enter the total value of all Illinois stamps affixed to original packages of cigarettes or little cigars on hand at the end of the month as reported on Schedule CF or Form RC-6-A-W.

Line 24 – Enter 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.

Line 25 – Add Lines 23 and 24. This is the value of all stamps on hand at the end of the month.

Line 26 – Subtract Line 25 from Line 22. This is the value of affixed stamps sold during the month. This stamp value must match the stick value on **Step 2, Line 13**.

Returned merchandise

If you returned cigarettes or little cigars with Illinois stamps affixed to an out-of-State manufacturer, report the number of returned sticks on Line 9 and the value of the stamps on Line 20. If you return unaffixed stamps to IDOR, also report the value of these stamps on Line 20.

When an original package bearing an Illinois cigarette tax stamp is returned to you, report the return as a purchase with stamps affixed on Schedule CL.

Step 4: Sign below

An owner or officer must sign and date Form RC-6-A. Also, include the title such as an individual owner, member of the firm, or the specific corporate officer title, and a daytime phone number.

If you use a tax preparer, the preparer must complete the same information as the owner or officer.

For help on setting up a CSV file, see the next page of these instructions.

Form RC-6-A: Submission with CSV file in MyTax Illinois

The CSV (Comma Separated Value) file format is used for importing the RC-6-A file directly to an Illinois Cigarette Tax Distributor account. The import feature is recommended for users who have software that can create the CSV format. Using a spreadsheet program (e.g., Excel), columns are required to create a CSV file that is recognized and accepted by MyTax Illinois. You may also use a text file following the same formatting. The file should have no header row. The file must contain the following columns in this order:

	Field Name	Max Length	Data Type	Description
1st Column	Schedule Name	4 characters	Alpha & Numeric	Indicate which of the cigarette schedules the information in this entry belongs on by entering "CC", "CF", "CF1C", "CF1P", "CH", "CK", or "CL"
2nd Column	Date	10 characters	Numeric	The date the transaction occurred. Example: January 1, 2022, should be entered as "1/1/2022".
3rd Column	Invoice No.	30 characters	ASCII characters, no commas	The invoice number this entry pertains to; only valid on entries where Column 1 = CC, CF1, CH, CK, or CL
4th Column	FEIN	9 characters	Numeric	FEIN of company this entry pertains to; only valid on entries where Column 1 = CC, CK, or CL
5th Column	Name	40 characters	ASCII characters, no commas	Name of Seller or Purchaser; only valid on entries where Column 1 = CC, CK, or CL
6th Column	Address	40 characters	ASCII characters, no commas	The street address of the seller or purchaser; only valid on entries where Column 1 = CC, CK, or CL
7th Column	City	40 characters	ASCII characters, no commas	The city in which the seller or purchaser is located; only valid on entries where Column 1 = CC, CK, or CL
8th Column	State	2 characters	ASCII characters, no commas	The state in which the seller or purchaser is located; only valid on entries where Column 1 = CC, CK, or CL
9th Column	Zip	10 characters	ASCII characters, no commas	The zip code of the seller or purchaser; only valid on entries where Column 1 = CC, CK, or CL
10th Column	Number of Sticks	10 characters	Numeric	The number of cigarettes or little cigars being reported; only valid on entries where Column 1 = CC, CH, CK, or CL
11th Column	Manufacture Code	9 characters	Numeric	The manufacturer code for the entry; only valid on entries where Column 1 = CF
12th Column	Number of Stamps	10 characters	Numeric	The number of stamps returned during this reporting period to the Illinois Department of Revenue; only valid on entries where Column 1 = CF
13th Column	Value	5 characters	Numeric	The tax stamp rate for the stamps being reported in the entry; only valid on entries where Column 1 = CF; must be "1.98", "2.475", "2.98" or "3.725"
14th Column	Credit Memo #	30 characters	ASCII characters, no commas	The credit memo number this entry pertains to; only valid on entries where Column 1 = CF1C
15th Column	Amount	15 characters	Numeric	The amount of the credit mem this entry pertains to; only valid on entries where Column 1 = CF1C or CF1P
16th Column	Reason for Deduction	1 character	Numeric	The reason for the deduction based on the following - "1" = Theft, "2" = Fire, "3" = Witnessed Destruction, "4" = Sale to Not For Profit Research, "5" = sale to United States Government, "6" = Sale to Veterans Administration Hospital, or "7" = RC-55; only valid on entries where Column 1 = CH
17th Column	Common Carrier Name	50 characters	ASCII characters, no commas	The name of the common carrier used in the entry; only valid on entries where Column 1 = CL. Enter "0" if reporting no shipments of stamped cigarettes and little cigars into Illinois.

Example:

You are filing RC-6-A, Schedule CC, with invoice number 123, and invoice date 10/13/2022. Your FEIN is 123456789. Your shipper's name is ABC Cigarette, Inc., located at 101 Any Blvd., Springfield, VA 60001-1234. The Number of Sticks is 200. The record for the transaction would be reported as follows: CSV Spreadsheet Example (e.g., Excel)

CC	10/13/2022	123	123456789	ABC Cigarette Inc.	101 Any Blvd.	Springfield	VA	60001-1234	200							0
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Text File Example (e.g., Notepad)

CC,10/13/2022,123,123456789,ABC Cigarette Inc.,101 Any Blvd.,Springfield,IL,60001-1234,200,,,,,,0

Save your spreadsheet or text file using the file type "CSV (Comma delimited) (*.csv)" option. For text files, separate each field with a comma and each record with a hard return. Once you have your file saved in this format, you may use the "Import" option in MyTax Illinois.