



Step 1: Identify yourself

- 1 Your name
2 Number and street
3 Daytime phone number
4 Social Security number or FEIN

Step 2: Describe the cigarettes you purchased or acquired for use in Illinois

- 5 Write where the cigarettes were purchased or acquired.
6 What are the brand names of the cigarettes?
7 Write the dates the cigarettes were purchased or acquired and the invoice number for the purchase.

Step 3: Figure the Illinois Cigarette Use Tax

- 8 Write the number of packs (per the number of cigarettes within the pack) and calculate the tax.
a Number of packs containing 10 cigarettes.
b Number of packs containing 20 cigarettes.
c Number of packs containing 25 cigarettes.
Add Lines a through c. This is the total amount of Illinois Cigarette Use Tax.

Step 4: Figure the Illinois (sales) Use Tax on cigarettes

- 9 Write the total purchase price of the cigarettes.
10 Multiply Line 9 by 6.25% (.0625). This is the total amount of Illinois (sales) Use Tax.
11 Write the amount of sales tax you paid to another state (not to another country).
12 Compare Line 10 and Line 11. If Line 11 is greater than Line 10, you do not owe Illinois (sales) use tax. If Line 10 is greater than Line 11, subtract Line 11 from Line 10. This is the amount of Illinois (sales) Use Tax due.

Step 5: Figure the total amount you owe

- 13 Add Lines 8 and 12. This is the total amount you owe.

Step 6: Sign below

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

Your signature

Date

Turn the page for specific information.

- DO NOT attach your check OR this form to any other return.
MAKE your check or money order payable to the "Illinois Department of Revenue."
WRITE "RC-44" on your check and attach it to this form (RC-44).
MAIL all other forms separately.
MAIL this form (RC-44) to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD, IL 62794-9019

General Information

What is a use tax?

A use tax is a tax upon the privilege of using tangible personal property in Illinois. It is designed to distribute the tax burden fairly among Illinois consumers and to assure fair competition between Illinois businesses and out-of-state businesses. Illinois law requires you to pay tax at the Illinois rate when you buy an item from another state or country to use in Illinois.

Is Illinois increasing its efforts to collect use taxes?

Yes, Illinois is increasing its efforts to collect use taxes. Illinois shares sales information with other states and bills Illinois residents for unpaid tax, penalty, and interest. Illinois also gathers information on overseas purchases from the U.S. Customs Service. (Use tax is due whether or not an item has to be declared or is subject to duty tax.) Illinois also encourages out-of-state businesses to register and collect the tax voluntarily as a convenience to their customers. If they do not, we can bill their Illinois customers directly.

When do I owe Illinois Cigarette Use Tax?

You owe Cigarette Use Tax and must complete Form RC-44 if you bought or acquired cigarettes from another state or country for use in Illinois. For your convenience, the calculation for Illinois (sales) Use Tax, which is also due on these purchases of cigarettes, is included in Step 4 of Form RC-44.

When is Cigarette Use Tax due?

You must pay the Cigarette Use Tax no later than 30 days after you purchase or acquire cigarettes for use in Illinois.

Note: Keep a copy of your completed return for your records.

How do I know if I also owe Illinois (sales) Use Tax on cigarettes?

You also owe Illinois Use Tax if the person or business from which you bought cigarettes did not collect Illinois Sales Tax (*e.g.*, purchases from catalogs, out-of-state retailers, TV advertisements, magazines, the Internet); **and**

- you will use or consume the cigarettes in Illinois; **and**
- you have not yet paid Illinois Sales Tax or an equivalent amount to another state.

You must pay the Illinois (Sales) Use Tax no later than 30 days after you purchase or acquire cigarettes for use in Illinois.

Note: Some out-of-state businesses collect Illinois Sales Tax, and their customers pay the tax just as they would pay state sales tax to an Illinois retailer. You can check your receipt or invoice to determine if Illinois Sales Tax was collected.

What if I fail to file this return and pay the tax I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. 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 us at 1 800 356-6302.

How do I get help?

If you have questions, you may

- visit our Web site at tax.illinois.gov
- call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- write us at
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19477
SPRINGFIELD IL 62794-9477