



# Form RC-55, Unstamped Little Cigar Sticks Tax Return Instructions

## General Instructions

### Who must file Form RC-55?

An Illinois licensed cigarette distributor must report the monthly sales of little cigar sticks that do not require cigarette tax stamps by filing Form RC-55, Unstamped Little Cigar Sticks Tax Return. An Illinois stamping distributor must report the monthly sales of little cigar sticks that do not require cigarette tax stamps (i.e., those not in packages of 20 or 25) by filing Form RC-55.

To complete Line 8 of Form RC-55, you will need the total of unstamped little cigars from Form RC-127, Schedule CH, Other Deductions - Cigarettes and Little Cigars.

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

**Note:** You must submit Schedule CH with your Form RC-6, Cigarette Revenue Return.

### When do I file Form RC-55?

You must file Form RC-55 and pay any tax due on or before the 15th day of each month to report transactions you made during the preceding month.

### Can I file and pay this return electronically?

Effective January 1, 2026, Form RC-55 is required to be filed electronically. Payments must also be submitted electronically. You can use **MyTax Illinois** at [mytaxillinois.gov](http://mytaxillinois.gov), or a direct transmission method through software you develop or purchase from a third-party vendor to file Form RC-55 and pay the tax due.

### What if I need to correct a previously filed return?

If you need to correct a previously filed Form RC-55, you must complete Form RC-55-X, Amended Unstamped Little Cigar Sticks Tax Return.

### What if I fail to file and pay the amount I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date and a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due or if your payment is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. The Illinois Department of Revenue (IDOR) will bill you for penalties and interest. 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](http://tax.illinois.gov).

### How long must I retain my records?

You must retain the records required to substantiate this return for at least 3.5 years from the due date of the return or the date filed, whichever is later.

### Where do I get help?

If you have questions or need help completing your return, call weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-6045** or email [REV.ATP-MFR@illinois.gov](mailto:REV.ATP-MFR@illinois.gov).

## Step-by-Step Instructions

### Step 1: Identify your business

Complete all lines to identify your business.

### Step 2: Figure your tax due

**Line 8** - Enter the total number of little cigar sticks sold in unstamped packages containing any quantity other than 20 or 25 sticks for the reporting period from Schedule CH.

**Line 10** - Figure your Form RC-55 discount by multiplying Line 9 by your discount rate. The maximum discount is the rate from the Form RC-1-A, Cigarette Tax Stamp Order Invoice, you filed for the reporting period of this return.

If no RC-1-A was filed for the reporting period of this return, the discount rate of the last RC-1-A you filed during the fiscal year (7/1 - 6/30) is the maximum rate.

**Note:** The maximum discount allowed is either 1.5% or 1.75%.

**Line 14** - If you have a credit memorandum issued to you by IDOR and wish to apply that toward your balance due, enter the amount of credit you wish to apply.

**Line 15** - Subtract Line 14 from Line 13. This is your net tax due. Pay this amount electronically.

### Step 3: Signatures

An owner, partner, officer of the corporation, or other person who is authorized to file your returns must sign Form RC-55. If you use a tax preparer, they must also sign and date Form RC-55. Be sure to include a daytime telephone number where you can be reached for any questions.