



General Instructions

Who must file Form RC-55-X?

You must file Form RC-55-X, Amended Unstamped Little Cigar Sticks Tax Return, to

- correct your originally filed Form RC-55, Unstamped Little Cigar Sticks Tax Return;
- correct your previously filed Form RC-55-X, Amended Unstamped Little Cigar Sticks Tax Return; or
- claim credit for an overpayment of tax.

What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of tax depends on when you file your Form RC-55-X. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for the amounts you overpaid during the current year and previous 30 months.

There is no deadline for making an additional payment; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

Note: If an amended return claiming a credit or refund is filed within six months of the expiration of the statute of limitations, the statute of limitations will automatically be extended an additional six months for issuing an assessment of additional tax due.

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, or a direct transmission method through software you develop or purchase from a third-party vendor to file Form RC-55-X and pay the tax due.

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.

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.

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 Form RC-127, Schedule CH, Other Deductions - Cigarettes and Little Cigars.

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 (July 1 – June 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.

Line 16 - Enter the total amount that you have paid. This figure includes the amount you paid with your original return, any subsequent amended return(s), and any tax you paid on any bill for this reporting period. **Do not include any penalty and interest you paid on any bill.** You must reduce the total amount you have paid by the amount of any credit or refund of tax you have received for this reporting period. **Do not include any interest you received on the credit or refund.**

Line 17 - If the amount on Line 16 is greater than Line 15, subtract Line 15 from Line 16.

Line 18 - If the amount on Line 16 is less than Line 15, subtract Line 16 from Line 15. Pay this amount.

Step 3: Mark the reason why you are filing an amended return

Check the best description of why you are completing Form RC-55-X. Also provide any corrected information, if applicable.

Note: If you check "Other", and you are a party to a civil suit involving the amount claimed on this return, enter the name of the suit on the line provided.

Step 4: Signatures

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