
General Information

Who must file this form?

You must file Form RC-6-A-X, Amended Out-of-State Cigarette Revenue Return to correct your original return or a previously filed amended return. You must attach any supporting schedules or documentation.

Where do I file Form RC-6-A-X?

Effective January 1, 2026, Form RC-6-A-X 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-X, 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 the Illinois Department of Revenue (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-X. 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.

