



informational

Bulletin

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Changes to the Cigarette Tax

To: Cigarette Tax Accounts

Effective **January 1, 2026**, Public Act 104-0006 requires all cigarette tax returns and supporting schedules to be filed electronically. Payments must also be submitted electronically.

What cigarette tax returns and schedules must be filed and paid electronically?

Taxpayers are required to file and pay the following original and amended cigarette tax returns and schedules electronically:

- Form RC-6, Cigarette and Little Cigar Revenue Return;
- Form RC-6-A, Out-of-State Cigarette Revenue Return;
- Form RC-36, Sales of Cigarettes and Little Cigars into Illinois by Manufacturers or Importers;
- Form RC-55, Unstamped Little Cigar Sticks Tax Return;
- Schedule CA, Cigarettes and Little Cigars Imported for Sale with No Illinois Cigarette Revenue Stamps Affixed to Original Packages;
- Schedule CB, Cigarettes and Little Cigars Purchased in Illinois with No Illinois Cigarette Revenue Stamps Affixed to Original Packages;
- Schedule CC, Cigarettes and Little Cigars Purchased with Illinois Cigarette Revenue Stamps Affixed to Original Packages;
- Schedule CD, Out-of-State Cigarette and Little Cigar Sales or Shipments;
- Schedule CE, Sales of Cigarettes and Little Cigars to Licensed Illinois Distributors;
- Schedule CH, Other Deductions - Cigarettes and Little Cigars;
- Schedule CF, Inventory of Stamps and Cigarettes and Little Cigars On Hand;
- Schedule CF-1, Value of Stamps Purchased and Stamp Credit Memoranda;
- Schedule CK, Shipments of Unstamped Cigarettes and Little Cigars into Illinois; and
- Schedule CL, Shipments of Stamped Cigarettes and Little Cigars into Illinois.

How do I file and pay electronically?

Cigarette tax returns and schedules can be filed and paid 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.

Where do I find more information?

Visit our website at **tax.illinois.gov** for form instructions and detailed cigarette tax information.

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

For information
Visit our website at:
tax.illinois.gov



For tax or filing questions, email us at:
REV.ATP-MFR@illinois.gov

or call us at:
217 782-6045

TTY at:
1 800 544-5304

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