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## General Information

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### Who must file this form?

You must file this return if you are a licensed Illinois distributor of cigarettes. An Illinois distributor is any person engaged in the business of selling cigarettes in Illinois who brings or causes to be brought into Illinois any original packages of cigarettes for sale or other disposition in the course of such business. Little cigars are classified as cigarettes under the Cigarette Tax Act and are taxed under the Tobacco Products Tax Act. For purposes of this form “sticks” means both “cigarettes,” as defined by the Cigarette Tax Act and “little cigars,” as defined by the Tobacco Products Tax Act. You must file this return if you are a stamping distributor of little cigars.

### When and where do I file Form RC-6?

You must file this return, including all attachments, on or before the 15th day of each month, showing the quantity of cigarettes and little cigars you manufactured, imported, or purchased during the preceding month and the quantity of cigarettes and little cigars you sold or otherwise disposed of in Illinois during that period.

You owe a **late-filing penalty** if you do not file a processable return by the due date. We 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 our website at [tax.illinois.gov](http://tax.illinois.gov).

Form RC-6 can be filed electronically using MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov), or using a direct transmission method through software you develop or purchase from a third-party vendor.

You can also complete a paper Form RC-6 and mail it along with attachments to:

**ALCOHOL, TOBACCO AND FUEL DIVISION**  
**ILLINOIS DEPARTMENT OF REVENUE**  
**PO BOX 19467**  
**SPRINGFIELD IL 62794-9467**

### Where do I get help?

If you have questions, email us at [REV.ATP-MFR@illinois.gov](mailto:REV.ATP-MFR@illinois.gov) or call us 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, 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 us or our authorized agent and employees and be preserved for at least three years.

### What other penalties may be imposed?

If you affix counterfeit stamps, sell, or offer to sell cigarettes or little cigars with counterfeit stamps affixed, you are guilty of a Class 2 felony.

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 preserve the required records for a period of three years or do not allow us to inspect them, you are guilty of a business offense and may be fined up to \$1,500.

If you make, file, render, sign, or verify any false or fraudulent report or act as a distributor of original cigarette or little cigar packages without a license, you are guilty of a Class 4 felony.

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## Step-by-Step Instructions

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### Submission with CSV file

The CSV (Comma Separated Value) file format is used for importing the Form RC-6, and schedules, to file directly to an Illinois Cigarette Tax Distributor account.

**For help on setting up a CSV file, see the last page of these instructions.**

### Step 2: Report your stock

**Line 8** – Enter the total number of cigarettes and little cigars you have on hand at the beginning of the month, regardless of where you purchased them. Include both stamped and unstamped cigarettes and little cigars and those in public warehouses.

**Line 9a** – From Schedule CA, enter the number of cigarettes and little cigars you imported into Illinois that did not have an Illinois stamp affixed to the original package.

**Line 9b** – From Schedule CB, enter the number of cigarettes and little cigars you purchased in Illinois from other licensed distributors that did not have an Illinois stamp affixed.

**Line 9c** – From Schedule CC or Form RC-6-W, 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 10** – Add Lines 8, 9a, 9b, and 9c. This is your beginning inventory plus purchases.

**Line 11** – From Schedule CF, 3c, enter the number of cigarettes and little cigars with Illinois stamps affixed that you returned to manufacturers.

**Line 12** – Enter the number of unstamped cigarettes and little cigars (or those bearing another state’s stamps) on which no Illinois tax has been paid and that you shipped from a point in Illinois to a point outside of Illinois pursuant to sale or other disposition. Include sales to out-of-state retailers holding multiple transporter trip permits on Schedule CD. You must preserve bills of lading, post office insurance or registry receipts, or trip sheets to support all entries on Schedule CD.

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## Step-by-Step Instructions

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**Line 13** – Enter the number of cigarettes and little cigars on which no tax has been paid and that you sold to another licensed distributor, whether shipment was made directly from a warehouse in Illinois or from a manufacturer or out-of-state distributor by the drop shipment method. Schedule CE must show the purchaser's FEIN, and the purchaser must report receiving the cigarettes or little cigars on Schedule CB.

**Line 14** – From Schedule CH, 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 15** – Add Lines 11, 12, 13, and 14. This amount is your total deduction.

**Line 16** – Subtract Line 15 from Line 10. This is your inventory minus deductions.

**Line 17** – Enter the total number of cigarettes and little cigars on hand at the end of the month as reported on Schedule CF or Form RC-6-W.

**Line 18** – Subtract Line 17 from Line 16. This is the number of cigarettes and little cigars sold subject to tax.

**Line 19** – Effective July 1, 2019, the mill rate is 149 mills (\$0.149) per stick. This stick value must match the stamp value on **Step 3, Line 32**.

**Note:** If Step 2, Line 18, includes cigarettes or little cigars sold at "old" or multiple mill rates, you will need to figure the amount for Line 19 by completing Form RC-6-W.

### Step 3: Report your cigarette tax stamp usage

**Line 20** – 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 21** – Enter the total value of unaffixed stamps transferred from another licensed distributor.

**Note:** All stamp transfers must be approved by the Department prior to the transfer.

**Line 22** – Enter the gross value of all Illinois stamps you purchased from us during the month.

**Line 23** – 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 Schedule CC.

Effective July 1, 2019, the mill rate is 149 mills (\$0.149) per stick. Use this rate to figure the value of stamps affixed to original packages when purchased.

**Note:** If Step 2, Line 9c, includes cigarettes or little cigars purchased at "old" or multiple mill rates, you will need to figure the amount for Line 23 by completing Form RC-6-W.

**Line 24** – Add Lines 20, 21, 22, and 23. This is the value of stamps on hand at the beginning of the month plus purchases.

**Line 25** – Enter the total value of unaffixed stamps transferred to another licensed distributor.

**Note:** All stamp transfers must be approved by the Department prior to the transfer.

**Line 26** – From Schedule CF, 3c, enter the value of stamps returned for credit

**Line 27** – Add Lines 25 and 26. This is your total deduction.

**Line 28** – Subtract Line 27 from Line 24. This is the total value of stamps to be accounted for.

**Line 29** – 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-W.

**Line 30** – 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-W.

**Line 31** – Add Lines 29 and 30. This is the value of all stamps on hand at the end of the month.

**Line 32** – Subtract Line 31 from Line 28. This is the value of affixed stamps sold during the month. This stamp value must match the stick value on **Step 2, Line 19**.

### 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 11 and the value of the stamps on Line 26. If you return unaffixed stamps to us, also report the value of these stamps on Line 26.

If you returned unstamped cigarettes or little cigars to an Illinois manufacturer or distributor, report the return as a sale to other licensed distributors on Schedule CE.

If a customer located outside of Illinois returned unstamped cigarettes or little cigars to you, report the return as an importation on Schedule CA.

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 CC.

If you returned packages *without* Illinois stamps affixed to an out-of-state manufacturer, report this return as an out-of-state sale on Schedule CD.

### Step 4: Sign below

An owner or officer must sign and date Form RC-6. Also, include the title (state if 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.**

## Form RC-6: Submission with CSV file in MyTax Illinois

The CSV (Comma Separated Value) file format is used for importing the RC-6 file directly to an Illinois Cigarette Tax Distributor account. The import feature is recommended for users who have software that can create the CSV format. Using a spreadsheet program (e.g., Excel), columns are required to create a CSV file that is recognized and accepted by MyTax Illinois. You may also use a text file following the same formatting. The file should have no header row. The file must contain the following columns in this order:

	Field Name	Max Length	Data Type	Description
<b>1st Column</b>	Schedule Name	4 characters	Alpha & Numeric	Indicate which of the cigarette schedules the information in this entry belongs on by entering "CA", "CB", "CC", "CD", "CE", "CF", "CF1C", "CF1P" or "CH"
<b>2nd Column</b>	Date	10 characters	Numeric	The date the transaction occurred. Example: January 1, 2022, should be entered as "1/1/2022".
<b>3rd Column</b>	Invoice No.	30 characters	ASCII characters, no commas	The invoice number this entry pertains to; only valid on entries where Column 1 = CA, CB, CC, CD, CE, CF1P, or CH
<b>4th Column</b>	FEIN	9 characters	Numeric	FEIN of company this entry pertains to; only valid on entries where Column 1 = CA, CB, CC, CD, or CE
<b>5th Column</b>	Foreign Country	1 character	Alpha	Indicates the address in this entry is in a foreign country by entering "Y"
<b>6th Column</b>	Name	40 characters	ASCII characters, no commas	Name of Seller or Purchaser; only valid on entries where Column 1 = CA, CB, CC, CD, or CE
<b>7th Column</b>	Address	40 characters	ASCII characters, no commas	The street address of the seller or purchaser; only valid on entries where Column 1 = CA, CB, CC, CD, or CE
<b>8th Column</b>	City	40 characters	ASCII characters, no commas	The city in which the seller or purchaser is located; only valid on entries where Column 1 = CA, CB, CC, CD, or CE
<b>9th Column</b>	State	2 characters	ASCII characters, no commas	The state in which the seller or purchaser is located; only valid on entries where Column 1 = CA, CB, CC, CD, or CE; not valid if Column 1 = CA and Column 5 = Y
<b>10th Column</b>	Zip	10 characters	ASCII characters, no commas	The zip code of the seller of purchaser; only valid on entries where Column 1 = CA, CB, CC, CD, or CE; not valid if Column 1 = CA and Column 5 = Y
<b>11th Column</b>	Number of Sticks	10 characters	Numeric	The number of cigarettes or little cigars being reported; only valid on entries where column 1 = CA, CB, CC, CE, or CH
<b>12th Column</b>	How Shipped	2 characters	Alpha	The method the cigarettes of little cigars were shipped; only valid on entries where Column 1 = CD; must be "DT", "CC", "PP", or "CT"
<b>13th Column</b>	# of packs of 20	10 characters	Numeric	The number of packages containing 20 sticks you shipped or sold; only valid on entries where Column 1 = CD
<b>14th Column</b>	# of packs of 25	10 characters	Numeric	The number of packages containing 25 sticks you shipped or sold; only valid on entries where Column 1 = CD
<b>15th Column</b>	Other	10 characters	Numeric	The number of packages containing quantities of sticks other than 20 or 25 you shipped or sold; only valid on entries where Column 1 = CD
<b>16th Column</b>	Tax Paid	1 character	Alpha	Indicate whether the tax was paid on the product in the entry by entering "Y" or "N"; only valid on entries where Column 1 = CD
<b>17th Column</b>	Manufacture Code	9 characters	Numeric	The manufacturer code for the entry; only valid on entries where Column 1 = CF
<b>18th Column</b>	Number of Stamps	10 characters	Numeric	The number of stamps returned during this reporting period to the Illinois Department of Revenue; only valid on entries where Column 1 = CF
<b>19th Column</b>	Value	5 characters	Numeric	The tax stamp rate for the stamps being reported in the entry; only valid on entries where Column 1 = CF; must be "1.98", "2.475", "2.98, or "3.725"
<b>20th Column</b>	Credit Memo #	30 characters	ASCII characters, no commas	The credit memo number this entry pertains to; only valid on entries where Column 1 = CF1C
<b>21st Column</b>	Amount	15 characters	Numeric	The amount of the credit memo this entry pertains to; only valid on entries where Column 1 = CF1C or CF1P
<b>22nd Column</b>	Reason for Deduction	1 character	Numeric	The reason for the deduction based on the following - "1" = Theft, "2" = Fire, "3" = Witnessed Destruction, "4" = Sale to Not For Profit Research, "5" = sale to United States Government, "6" = Sale to Veterans Administration Hospital, or "7" = RC-55; only valid on entries where Column 1 = CH. Enter "0" if reporting no other deductions.

