



Illinois Department of Revenue
TP-1 Tobacco Products Tax Return



REV 4
 E S ___/___/___
 NS DP CA

Station no. 036

Do not write above this line.

Step 1: Identify your business

1 Account ID: _____
 2 License no.: TP – _____
 3 Business name: _____
 4 Business address: _____
Number and street

City State ZIP

5 For what month are you filing this return? ___/___/___
Month Year
 6 Check here if your address has changed.
 7 Is this a final (you are no longer in business) return?
 yes no

Step 2: Figure your cost-based tax (tobacco products *excluding* moist snuff and e-cigarettes)

8 Wholesale price of products you manufactured and then sold or otherwise disposed of during this month. 8 _____
 9 Wholesale price of products you purchased and then sold or otherwise disposed of during this month. 9 _____
 10 **Add Lines 8 and 9.** This is the total cost of cost-based tobacco products you sold or otherwise disposed of. 10 _____
 11 Wholesale price of products you sold in interstate commerce. **Attach Schedule TP-11.** 11 _____
 12 Wholesale price of products you sold to someone other than a retailer or consumer. **Attach Schedule TP-12.** 12 _____
 13 Wholesale price of products returned to you on which you paid us tobacco products tax. **Attach Schedule TP-7.** 13 _____
 14 Other deduction for cost-based products (wholesale price). **Attach Schedule TP-13.** 14 _____
 15 **Add Lines 11, 12, 13, and 14.** This is your total cost-based products tax deduction. 15 _____
 16 **Subtract Line 15 from Line 10.** This is your cost-based products tax base. 16 _____
 17 **Multiply Line 16 by 36% (.36).** This is your total cost-based tax. 17 _____

Step 3: Figure your weight-based tax (moist snuff *only*)

18 Ounces of moist snuff you manufactured and then sold or otherwise disposed of during this month. 18 _____
 19 Ounces of moist snuff you purchased and then sold or otherwise disposed of during this month. 19 _____
 20 **Add Lines 18 and 19.** This is the total ounces of moist snuff you sold or otherwise disposed of. 20 _____
 21 Ounces of moist snuff you sold in interstate commerce. **Attach Schedule TP-14.** 21 _____
 22 Ounces of moist snuff you sold to someone other than a retailer or consumer. **Attach Schedule TP-15.** 22 _____
 23 Ounces of moist snuff returned to you on which you paid us tobacco products tax. **Attach Schedule TP-16.** 23 _____
 24 Other deduction for moist snuff (ounces). **Attach Schedule TP-17.** 24 _____
 25 **Add Lines 21, 22, 23, and 24.** This is your total weight-based products tax deduction. 25 _____
 26 **Subtract Line 25 from Line 20.** This is your weight-based products tax base. 26 _____
 27 **Multiply Line 26 by .30.** This is your total weight-based tax. 27 _____



Step 4: Figure your cost-based tax (e-cigarettes *only*)

- 28 Wholesale price of e-cigarette products you manufactured and then sold or otherwise disposed of during this month. **28** _____.
- 29 Wholesale price of e-cigarette products you purchased and then sold or otherwise disposed of during this month. **29** _____.
- 30 **Add Lines 28 and 29.** This is the total cost of cost-based e-cigarette products you sold or otherwise disposed of. **30** _____.
- 31 Wholesale price of e-cigarette products you sold in interstate commerce. **Attach Schedule TP-18.** **31** _____.
- 32 Wholesale price of e-cigarette products you sold to someone other than a retailer or consumer. **Attach Schedule TP-19.** **32** _____.
- 33 Wholesale price of e-cigarette products returned to you on which you paid us tobacco products tax. **Attach Schedule TP-20.** **33** _____.
- 34 Other deduction for cost-based products (wholesale price). **Attach Schedule TP-21.** **34** _____.
- 35 **Add Lines 31, 32, 33, and 34.** This is your total cost-based products tax deduction. **35** _____.
- 36 **Subtract Line 35 from Line 30.** This is your cost-based products tax base. **36** _____.
- 37 **Multiply Line 36 by 15% (.15).** This is your total cost-based tax. **37** _____.

Step 5: Figure your payment

- 38 **Add Lines 17, 27, and 37.** This is your total tobacco products tax. **38** _____.
 - 39 Credit you wish to apply. **39** _____.
 - 40 **Subtract Line 39 from Line 38.** This is your tax due. **40** _____.
- Make your check payable to "Illinois Department of Revenue."** **40** _____.

Step 6: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Taxpayer's signature	Title	Date	Telephone (Include area code)
Preparer's signature		Date	Telephone (Include area code)