
Form RC-55 Information

General Instructions

Beginning July 1, 2012, through June 30, 2013, little cigars were classified as cigarettes under the Cigarette Tax Act and Cigarette Use Tax Act and taxed on a per mill basis. Effective July 1, 2013, little cigars are taxed under the Tobacco Products Tax Act. This form should be used to pay the tax due on little cigars in packages other than 20 or 25, beginning July 1, 2012.

Who must file Form RC-55?

Beginning July 1, 2012, through June 30, 2013, an Illinois licensed cigarette distributor must report the monthly sales of little cigar sticks that do not require cigarette tax stamps by filing Form RC-55, Unstamped Little Cigar Sticks Tax Return. Beginning July 1, 2013, an Illinois stamping distributor must report the monthly sales of little cigar sticks that do not require cigarette tax stamps (*i.e.*, those **not** in packages of 20 or 25) by filing Form RC-55.

To complete Line 8 of Form RC-55, you will need the total of unstamped little cigars from Form RC-127, Schedule CH, Other Deductions - Cigarette Tax.

Note: You will submit Form RC-127 with your Form RC-6, Cigarette Revenue Return.

When must I file Form RC-55?

You must file Form RC-55 and pay any tax due on or before the 15th day of each month to report transactions you made during the preceding month.

Mail your completed return and payment to:



ALCOHOL, TOBACCO AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

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, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance 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. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes, available from our website at tax.illinois.gov.

How long must I retain my records?

You must retain the records required to substantiate this return for at least 3.5 years from the due date of the return or the date filed, whichever is later.

What if I need to correct a previously filed return?

If you need to correct a previously filed Form RC-55, you must complete Form RC-55-X, Amended Unstamped Little Cigar Sticks Tax Return.

Where do I get help?

If you have questions or need help completing your return, you can call us weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-6045**.

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 - Cigarette Tax.

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 (7/1 - 6/30) 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 us 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. Pay this amount and make your check payable to "Illinois Department of Revenue."

Step 3: Signatures

An owner, partner, officer of the corporation, or other person who is authorized to file your returns must sign Form RC-55. If you use a tax preparer, he or she must also sign and date Form RC-55. Be sure to include a daytime telephone number where we can reach you if we have questions.