

Form TP-1-X Instructions

General Instructions

Who must file Form TP-1-X?

You must file Form TP-1-X, Amended Tobacco Products Tax Return, to

- correct your originally filed Form TP-1, Tobacco Products Tax Return;
- correct your previously filed Form TP-1-X; or
- claim credit for an overpayment of Tobacco Products Tax.

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, if applicable. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our website at tax.illinois.gov or call us at **1 800 356-6302**.

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 4:30 p.m. at **217 782-6045**.

Step-by-Step Instructions

Step 1: Identify your business

Complete Lines 1 through 7 to identify your business.

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

Wholesale price is the established list price for which a manufacturer sells tobacco products to a distributor. In the absence of an established list price, the manufacturer's invoice price at which he or she sells the tobacco product to an unaffiliated distributor will be used as the wholesale price. The wholesale price is the price established before any discount, trade allowance, rebate, or other reduction.

Line 8 - Write the wholesale price for tobacco products you manufactured and then sold or otherwise disposed of during the month for which you are filing this return, regardless of whether you originally manufactured the products during this month.

Line 9 - Write the wholesale price for tobacco products you purchased and then sold or otherwise disposed of during the month for which you are filing this return, regardless of whether you originally purchased the products during this month.

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

Beginning on January 1, 2013, "moist snuff" means any finely cut, ground, or powdered tobacco that is not intended to be smoked, but shall not include any finely cut, ground, or powdered tobacco that is intended to be placed in the nasal cavity.

Line 18 - Write the ounces of moist snuff you manufactured and then sold or otherwise disposed of during the month for which you are filing this return, regardless of whether you originally manufactured the products during this month.

Line 19 - Write the ounces of moist snuff you purchased and then sold or otherwise disposed of during the month for which you are filing this return, regardless of whether you originally purchased the products during this month.

Step 4: Figure your payment

Line 29 - If you have a credit memorandum issued to you by us and wish to apply that toward your balance due, write the amount of credit you wish to apply.

Line 30 - Subtract Line 29 from Line 28 - This is your net tax due.

Line 31 - Write the total amount that you have paid. This figure includes the amount you paid with your original return, any subsequent amended return(s), and any tax you paid on any bill for this reporting period. **Do not include any penalty and interest you paid on any bill.** You must reduce the total amount you have paid by the amount of any credit or refund of tax you have received for this reporting period. **Do not include any interest you received on the credit or refund.**

Line 32 - If the amount in Line 31 is greater than Line 30, subtract Line 30 from Line 31.

Line 33 - If the amount in Line 31 is less than Line 30, subtract Line 31 from Line 30. Pay this amount and make your check payable to "**Illinois Department of Revenue.**"

Step 5: Mark the reason why you are filing an amended return

Check the best description of why you are completing Form TP-1-X. Also provide any correct information (*if applicable*).

Note: If you check "other", and you are a party to a civil suit involving the amount claimed on this return, write the name of the suit on the line provided.

Step 6: Signatures

An owner, partner, or officer of the corporation, or other person who is authorized to file this return must sign the return. If you use a tax preparer, he or she must also sign and date Form TP-1-X. Be sure to include a daytime telephone number where we can reach you if we have questions.

