



# RC-44 Illinois Cigarette Use Tax Return

## Step 1: Identify yourself

- 1 Your name \_\_\_\_\_
- 2 Number and street \_\_\_\_\_  
City, state, ZIP \_\_\_\_\_
- 3 Daytime phone number (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_
- 4 Social Security number \_\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_  
OR  
FEIN \_\_\_\_\_ - \_\_\_\_\_

## Step 2: Describe the cigarettes you purchased or acquired for use in Illinois

- 5 Write where the cigarettes were purchased or acquired.  
Name of place \_\_\_\_\_  
Street address \_\_\_\_\_  
City, state, ZIP \_\_\_\_\_
- 6 What are the brand names of the cigarettes?  
\_\_\_\_\_
- 7 Write the dates the cigarettes were purchased or acquired and the invoice number for the purchase.  
\_\_\_\_/\_\_\_\_/\_\_\_\_      \_\_\_\_\_  
Month Day Year      Invoice number  
\_\_\_\_/\_\_\_\_/\_\_\_\_      \_\_\_\_\_  
Month Day Year      Invoice number  
\_\_\_\_/\_\_\_\_/\_\_\_\_      \_\_\_\_\_  
Month Day Year      Invoice number

## Step 3: Figure the Illinois Cigarette Use Tax

- 8 Write the number of items purchased and calculate the tax.
  - a For cigarettes in packs of less than 20, write the number of cigarettes.      Cigarettes \_\_\_\_\_ X 0.099 = a \_\_\_\_\_
  - b Number of packs containing 20 cigarettes.      Packs of 20 \_\_\_\_\_ X 1.980 = b \_\_\_\_\_
  - c Number of packs containing 25 cigarettes.      Packs of 25 \_\_\_\_\_ X 2.475 = c \_\_\_\_\_
- Add Lines a, b, and c. **This is the total amount of Illinois Cigarette Use Tax.**      8 \_\_\_\_\_

## Step 4: Figure the Illinois (sales) Use Tax on cigarettes

- 9 Write the total purchase price of the cigarettes.      9 \_\_\_\_\_
- 10 Multiply Line 9 by 6.25% (.0625). **This is the total amount of Illinois (sales) Use Tax.**      10 \_\_\_\_\_
- 11 Write the amount of sales tax you paid to another state (not to another country).      11 \_\_\_\_\_
- 12 Compare Line 10 and Line 11. If Line 11 is greater than Line 10, you do not owe Illinois (sales) use tax. If Line 10 is greater than Line 11, subtract Line 11 from Line 10. **This is the amount of Illinois (sales) Use Tax due.**      12 \_\_\_\_\_

## Step 5: Figure the total amount you owe

- 13 Add Lines 8 and 12. **This is the total amount you owe.**      13 \_\_\_\_\_  
Make your check or money order payable to the "Illinois Department of Revenue."

## 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.

Your signature \_\_\_\_\_

Date \_\_\_\_\_

- MAKE your check or money order payable to the "Illinois Department of Revenue."
- WRITE "RC-44" on your check and attach it to this form (RC-44).
- MAIL this form (RC-44) to:

**ILLINOIS DEPARTMENT OF REVENUE**  
**PO BOX 19019**  
**SPRINGFIELD, IL 62794-9019**



- DO NOT attach your check OR this form to any other return.

RC-44 front (R-6/12)

This form is authorized as outlined by the Cigarette Use Tax Act and Use Tax Act. Disclosure of this information is REQUIRED. Failure to provide it may result in a penalty.