

**Illinois Department of Revenue
Regulations**

Title 86 Part 660 Section 660.20 Returns

TITLE 86: REVENUE

**PART 660
TOBACCO PRODUCTS TAX ACT OF 1995**

Section 660.20 Returns

- a) *Every distributor of tobacco products shall, on or before the 15th day of each calendar month, file a return with the Department covering the preceding calendar month disclosing the following (Section 10-20 of the Act):*
- 1) The wholesale price for tobacco products, excluding little cigars and moist snuff, manufactured and then sold or otherwise disposed of.
 - 2) The wholesale price for tobacco products, excluding little cigars and moist snuff, purchased and then sold or otherwise disposed of.
 - 3) The total cost of all tobacco products, excluding little cigars and moist snuff, sold or otherwise disposed of.
 - 4) Deductions authorized by law on tobacco products, excluding little cigars and moist snuff.
 - 5) Tobacco products tax base, excluding little cigars and moist snuff.
 - 6) Total tax based on percentage of wholesale price on tobacco products, excluding little cigars and moist snuff.
 - 7) Total quantity in ounces and fractional ounces of moist snuff purchased and then sold or otherwise disposed of.
 - 8) Deductions authorized by law on moist snuff.
 - 9) Total tax on moist snuff.
 - 10) In addition to the items listed in subsections (a)(1) through (9):
 - A) The quantity of little cigars purchased and sold or otherwise disposed of.
 - B) The quantity of packages of little cigars containing 20 or 25 little cigars.
 - C) Deductions authorized by law on little cigars.
 - D) Total tax on little cigars.

- b) The return shall be filed in the format and manner prescribed by the Department. Payment of the tax in the amount disclosed by the return shall accompany the return. Effective October 1, 2002 through September 30, 2010, taxpayers whose annual liability is \$200,000 or more for the preceding calendar year are required to make payments of tax by Electronic Funds Transfer as provided in 86 Ill. Adm. Code 750. Beginning October 1, 2010, taxpayers whose annual liability is \$20,000 or more for the preceding calendar year are required to make payments of tax by Electronic Funds Transfer as provided in 86 Ill. Adm. Code 750. For purposes of this subsection, *the term "annual tax liability" means, for a taxpayer that incurs a tax liability under the Retailers' Occupation Tax Act, Service Occupation Tax Act, Use Tax Act, Service Use Tax Act, or any other State or local occupation or use tax law that is administered by the Department (which includes the Act), the sum of the taxpayer's liabilities under the Retailers' Occupation Tax Act, Service Occupation Tax Act, Use Tax Act, Service Use Tax Act, and all other State and local occupation and use tax laws administered by the Department for the immediately preceding calendar year.* [20 ILCS 2505/2505-210(c)]
- c) Tobacco products "otherwise disposed of" include samples of tobacco products. Transfers of tobacco products between divisions of a corporation that have separate Illinois Business Tax numbers are required to be reported as sales under "otherwise disposed of."
- d) Effective January 1, 2016, returns, schedules, documents and data required to be filed by the Act with the Department must be filed electronically in the format required by the Department. Distributors who do not have access to the Internet may petition the Department for a waiver of this requirement.

(Source: Amended at 40 Ill. Reg. 10954, effective July 29, 2016)