

Schedule CH Instructions

General Information

An Illinois Distributor must complete this schedule to report amounts claimed on Line 14 of Form RC-6, Cigarette and Little Cigar Revenue Return, or Line 14 of Form RC-6-X, Amended Cigarette and Little Cigar Revenue Return. An out-of-state distributor must complete this schedule to report amounts claimed on Line 10 of Form RC-6-A, Out-of-State Cigarette and Little Cigar Revenue Return, or Line 10 of Form RC-6-A-X, Amended Out-of-State Cigarette and Little Cigar Revenue Return.

Attach a copy of this schedule to either Form RC-6, Form RC-6-A, Form RC-6-X, or Form RC-6-A-X, and retain a copy for your records.

Complete one line for each of the following:

- 1) unstamped little cigar sticks reportable on Line 8 of Form RC-55, Unstamped Little Cigar Sticks Tax Return.
- 2) each of your other qualified deductions.

Additional instructions are printed on the back of Forms RC-6, RC-6-A, RC-6-X, or RC-6-A-X.

Specific Instructions

Step 2: Provide the following information about your sales of little cigars in unstamped packages containing quantities other than 20 or 25 and other qualified deductions.

For sales of little cigars in unstamped packages containing any quantity other than 20 or 25 sticks, use one line to report the following:

Column 1: Enter the end of the month date that matches your Form RC-6 or RC-6-A return for the same period.

Column 2: Enter "RC-55".

Column 3: Enter "RC-55".

Column 4: Enter the total number of little cigars that are reportable on Line 8 of Form RC-55.

For other qualified deductions, complete a line for each applicable invoice.

Column 1: Enter the invoice date (month, day, and year) for other deductions.

Column 2: Enter the number of the invoice.

Column 3: Enter the reason for the deduction as appropriate from the list below.

Theft
Fire
Witnessed destruction
Sale to not for profit research
Sale to United States Government
Sale to Veterans Administration hospital

Column 4: Enter the number of sticks.