



SELF-ASSESSMENT RETAIL TOBACCO DEALER TAX RETURN
DUE DATE: THE 20TH DAY FOLLOWING THE MONTH OF PURCHASE

A THRU H ARE MANDATORY FIELDS

A) MONTH AND YEAR OF PURCHASE:	
B) IBT NUMBER (XXXX-XXXX):	
C) FEIN NUMBER (XX-XXXXXXX):	
D) NAME OF BUSINESS:	
E) DOING BUSINESS AS:	
F) STOREFRONT ADDRESS:	
G) CONTACT PERSON AND TITLE:	
H) EMAIL:	

Note: Please type into fields	SMOKING TOBACCO	SMOKELESS TOBACCO	LITTLE CIGARS	LARGE CIGARS	CONSUMABLE PRODUCTS
1. Purchased Other Tobacco and Consumable Products					
2. DEDUCTIONS					
a. Inventory purchased from registered wholesalers					
b. Other: Please specify _____					
3. Total Deductions (Add Lines 2a thru 2b)					
4. Total Taxable Inventory (Subtract Line 3 from Line 1)					
5. Tax Rate	\$.60 Per Ounce	\$.60 Per Ounce	\$.05 Per Cigar	\$.30 Per Cigar	\$.20 Per mL
6. Tax Due (For each column, multiply Line 4 by Line 5)					
7. Total Tax Due (Sum total of each column on Line 6)					
8. Penalty for Late Payment (Multiple Line 7 by 10%; see Instructions)					
9. Interest for Late Payment (See Instructions)					
10. Total Tax, Penalty and Interest Due (Add Lines 7, 8 and 9)					

Certification: Under penalties as provided by law, which include a fine or imprisonment or both, the undersigned certifies that the information set forth in this return is true and accurate to the best of his or her knowledge and belief, and is taken from the books and records of the business for which this return is filed. This return must be signed by the owner or officer of the company, or designated agent of the taxpayer.

SIGNATURE

FULL NAME

DATE

CONTACT NUMBER

Mail To:
 Cook County Department of Revenue
 Attention: Retail Tobacco Dealers
 118 North Clark Street Room 1160
 Chicago, IL 60602
 Please make check or money order payable to: **COOK COUNTY COLLECTOR**



AMOUNT DUE: \$ _____

AMOUNT ENCLOSED: \$ _____

SELF-ASSESSMENT RETAIL TOBACCO DEALER TAX RETURN INSTRUCTIONS

- Line 1 -** Enter total number of ounces of smoking and/or smokeless tobacco, total number of little and/or large cigars, and/or milliliters of consumable product purchased in the month. Round up to the nearest whole number.
- Line 2 -** Deductions - Enter the following:
- a. Other Tobacco and Consumable Products purchased from registered wholesalers; to see a list of registered wholesalers, visit: <https://www.cookcountyil.gov/service/tobacco-tax>.
 - b. Enter and specify other deductions.
- Line 3 -** Enter Total Deductions by adding Line 2a and 2b.
- Line 4 -** Subtract Line 3 from Line 1.
- Line 5 -** Smoking Tobacco, Smokeless Tobacco, Little Cigar, Large Cigar, and Consumable Product tax rates.
- Line 6 -** Enter tax due for each tobacco, cigar, and consumable product column by multiplying Line 4 by Line 5.
- Line 7 -** Enter total amount of tax due by adding all columns on Line 6.
- Line 8 -** If payment is remitted after the due date, multiply Line 7 by 10% (.10) and enter this amount.
- Line 9 -** If payment is remitted after the due date, compute the applicable interest amount by multiplying Line 7 by 1.00% (.01) for each month the tax is late. The payment is due November 20th and if remitted on November 21st, it is one month late. If the same payment is remitted on December 1st, it becomes two months late.
- Line 10 -** If tax payment is remitted on or before the due date, enter the total from Line 7. If the tax payment is remitted after the due date, enter the total liability by adding Lines 7, 8 and 9.

REGISTERED TOBACCO WHOLESALER

If you are a registered tobacco wholesaler with the Cook County Department of Revenue, please **disregard** this notice.

RECORDS RETENTION

This Self-Assessment Retail Tobacco Dealer Tax Return must be kept on the premise of the underlying business for a period of at least 90 calendars days after the due date. However, this return should be kept with the business for a period not to exceed what is defined in Chapter 34 of the Uniform Penalties, Interest and Procedures ordinance found in the Cook County Code of Ordinances.

PENALTIES AND FEES

If a business files an incomplete or incorrect tax return, it shall be subject to the penalties and fees noted in Chapter 34 of the Uniform Penalties, Interest and Procedures Ordinance. Incomplete or incorrect includes, but is not limited to, the following:

- Payment without tax return or tax return without payment
- Any tax return or remittance document not issued by the Department

Failure to comply with the Cook County Tobacco Tax Ordinance may result in additional penalties.

REGISTRATION

Every retail tobacco dealer, as defined in Sec. 74-431 of the Cook County Tobacco Tax Ordinance, is encouraged to register with the Department. **A retail tobacco dealer that registers will receive pre-printed monthly tax returns.** A retail tobacco dealer who registers will also enable the Department to better administer the tobacco tax by allowing it to process payments and business information in a more timely and efficient manner.

If you have any questions, please contact the Department during business hours Monday through Friday, from 8:30 a.m. to 4:30 p.m. at (312) 603-6351 or via revenuecompliance@cookcountyil.gov. For more information, please visit our website at <https://www.cookcountyil.gov/agency/department-revenue>.