



# COOK COUNTY DEPARTMENT OF REVENUE

## 2016 Retail Tobacco Dealer Floor Tax Frequently Asked Questions

### **What is the 2016 retail tobacco dealer floor tax and why am I receiving this?**

Per Sec. 74-447 of the Cook County Tobacco Tax Ordinance, please see the following:

*By November 20, 2016, every retail tobacco dealer doing business in the County of Cook shall file with the Department, on forms prescribed by it, a sworn inventory of Other Tobacco Products and Consumable Products, on which the tobacco tax was not previously paid, in their possession or control on October 1, 2016. With said inventory, the retail tobacco dealer shall submit a Department issued tax return and pay to the Cook County Collector the taxes due with respect to all Other Tobacco Products and Consumable Products, on which the tobacco tax was not previously paid, which were in the retail tobacco dealer's possession on October 1, 2016.*

### **I owe floor tax but did not receive a floor tax return. What can I do?**

A retail tobacco dealer who never received a notice or floor tax return is still required to file a floor tax return and remit tax (if applicable). A copy of the floor tax return can be found by visiting <https://www.cookcountyil.gov/service/tobacco-tax> and clicking "2016 Retail Tobacco Dealer Floor Tax" found under Downloads.

### **I do not owe floor tax. What can I do?**

All retail tobacco dealers are required to file a floor tax return even when no tax is due. If you received a floor tax return, please send this in reflecting your \$0.00 tax liability. If you did not receive a floor tax return, a copy can be found by visiting <https://www.cookcountyil.gov/service/tobacco-tax> and clicking "2016 Retail Tobacco Dealer Floor Tax" found under Downloads.

### **What would cause me to owe floor tax?**

You would owe floor tax because you are a retail tobacco dealer and possess untaxed other tobacco products and/or consumable products.

### **I am not a retail tobacco dealer. What can I do?**

If you are not a retail tobacco dealer and received a floor tax return, please send an email to [revenuecompliance@cookcountyil.gov](mailto:revenuecompliance@cookcountyil.gov) with the subject line "Not a Retail Tobacco Dealer" and state the business name and address, and your contact information in the body of the email. We apologize for any inconvenience this may have caused.

### **I sell cigarettes and do not sell other tobacco products or consumable products. What can I do?**

If you only sell cigarettes, you still need to file a floor tax return because you are still considered a retail tobacco dealer. Please file a \$0.00 tax liability return.

### **I am a tobacco wholesaler registered with the Department and not a retail tobacco dealer. What can I do?**

If you are a registered tobacco wholesaler with the Cook County Department of Revenue ("the Department"), please disregard the floor tax. **The floor tax is only applicable to retail tobacco dealers.**



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### **I am a registered tobacco wholesaler but also a retail tobacco dealer. What can I do?**

If you have operations that classify you as both a wholesale tobacco dealer (registered with Cook County and possess a license with the State of Illinois) and a retail tobacco dealer, please collect and remit tax as you normally would as a wholesale tobacco dealer.

### **I am no longer in business. What can I do?**

If you are no longer in business, please send back your floor tax return with a note that says you are no longer in business.

### **How can I pay the floor tax?**

There are two ways to pay floor tax:

- 1) The business can mail a check or money order to:

Cook County Department of Revenue  
Attention: Retail Tobacco Dealer Floor Tax  
118 North Clark Street Room 1160  
Chicago, IL 60602

- 2) Pay in-person via check, money order, credit card, or cash at the above address.

Please make check or money order payable to Cook County Collector. You must submit the floor tax return along with payment.

### **I do not know if I have paid tax or not on my inventory?**

In order to determine if tax was already collected by your wholesaler and remitted to the Department, please confirm if your wholesaler(s) is registered by contacting your wholesaler(s).

### **Can I get a payment plan for any floor tax liability?**

If you are seeking a payment plan, please send a request via email to [revenuecompliance@cookcountyil.gov](mailto:revenuecompliance@cookcountyil.gov). Your liability must be \$5,000.00 or more to qualify. Please make sure the subject of the email reads "PAYMENT PLAN REQUEST" and the body of the email includes the tax liability amount and your contact information. Somebody from the Department will follow up with you.

### **If I remit floor tax but end up returning the product(s) to the wholesaler, can I get a refund?**

If you are a retail tobacco dealer and return product to an unregistered wholesaler, you would apply for a tax refund from the Department. To do so, please visit <https://www.cookcountyil.gov/agency/departments-revenue> and click "Credit Refund Application Form" found under Downloads.

### **How are untaxed purchases after October 1, 2016 treated?**

For any inventory that is acquired after October 1, 2016, tax must be remitted by the 20<sup>th</sup> of the following month regardless of when the product is sold. A retail tobacco dealer is encouraged to register with the Department to obtain preprinted tax returns although can file a self-assessment retail tobacco dealer tax return and not register. The retail tobacco dealer return can be found by visiting <https://www.cookcountyil.gov/service/tobacco-tax> and clicking "Self-Assessment Retail Tobacco Dealer Tax Return" under Downloads.



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### **What if I cannot take inventory on October 1<sup>st</sup> or am having other inventory issues?**

The retail tobacco dealer has until November 20, 2016 to file and remit floor tax. At any point in time, the retail tobacco dealer must be aware of the points below:

- What inventory is being acquired from registered or unregistered wholesalers and when is that inventory being acquired
- What inventory sold was from a registered or unregistered wholesaler and when did that sale take place

### **I sold my business and ownership changed. What can I do?**

If your business was sold or ownership was transferred prior to October 1, 2016, and you no longer possess inventory on October 1, 2016, you are not required to file a floor tax. If your business was sold or ownership was transferred on or after October 1, 2016, you still have to file a floor tax return reflecting inventory available for sale on October 1, 2016.

### **I am no longer in business. What can I do?**

If you are no longer in business and do not possess inventory as of October 1, 2016, please send back your floor tax return reflecting that you have no inventory. Please state on the return are you are no longer in business.

### **What happens if I do not submit a floor tax return or comply with the Tobacco Tax Ordinance in regards to floor tax?**

The Department will enforce various fines, penalties, and interest pursuant to Chapter 34 and Chapter 74 of the Cook County Code of Ordinances.

### **My competitors are not compliant. What can I do?**

You are encouraged to contact the Department if you are aware of a business that is not in compliance. Please send an email to [revenuecompliance@cookcountyil.gov](mailto:revenuecompliance@cookcountyil.gov).

### **I have multiple locations. What can I do?**

If the locations are all under the same legal entity, please file one floor tax return. Please include with the floor tax return an addendum that states the full address of all locations that have been consolidated on the floor tax return. If locations are under separate legal entities, each location should have its own floor tax return.

### **What if I have further questions that were not addressed here?**

If you have further questions, please send an email to [revenuecompliance@cookcountyil.gov](mailto:revenuecompliance@cookcountyil.gov).

### **Who can I contact for questions regarding other home rule taxes?**

For questions regarding other Cook County home rule taxes, please contact 312-603-6870.