

**Cook County
Department of Revenue**



TOBACCO TAX – NOTICE OF FLOOR TAX – RETAIL TOBACCO DEALER

Dear Retail Tobacco Dealer,

On May 12, 2016, the Cook County Board of Commissioners passed a series of ordinance amendments. As per Sec. 74-447 in the Cook County Code of Ordinances, 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.

Floor Tax Return

Please see enclosed the Cook County Department of Revenue ("the Department") Floor Tax Return. This return must be completed and submitted back to the Department, with applicable payment, no later than November 20, 2016. *Floor tax cannot be paid electronically.*

How Floor Tax Works

Tax must be paid, unless previously remitted, on any inventory of Other Tobacco and Consumable Products purchased prior to October 1, 2016.

Other Tobacco and Consumable Products Acquired On or After October 1, 2016

For untaxed Other Tobacco and Consumable Products acquired on or after October 1, 2016, the retailer must submit a Self-Assessment Retail Tobacco Dealer Tax Return and remit corresponding tax the following month. This form can be found on the Department's website.

Registered Tobacco Wholesaler

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

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If you have any questions, please visit our website at <https://www.cookcountyil.gov/agency/departments-revenue> or send us an email at revenuecompliance@cookcountyil.gov.

Thank you in advance for your compliance and cooperation.

Cook County Department of Revenue



**RETAIL TOBACCO DEALER FLOOR TAX RETURN
DUE DATE: NOVEMBER 20, 2016**

A THRU G ARE MANDATORY FIELDS

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

<i>PLEASE SEE INSTRUCTIONS ON THE BACK</i>	SMOKING TOBACCO	SMOKELESS TOBACCO	LITTLE CIGARS	LARGE CIGARS	CONSUMABLE PRODUCTS
1. October 1st, 2016 Inventory Available for Sale					
2. DEDUCTIONS					
a. Inventory purchased from registered wholesalers					
b. Other: Please specify _____					
3. Total Deductions (Add Lines 2a and 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 Dealer Floor Tax
118 North Clark Street Room 1160
Chicago, IL 60602

Please make check or money order payable to: **COOK COUNTY COLLECTOR**



AMOUNT DUE: \$ _____

AMOUNT ENCLOSED: \$ _____

RETAIL TOBACCO DEALER FLOOR 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 products available for sale as of October 1, 2016. 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. Specify other deductions; this includes items purchased from unregistered tobacco wholesalers upon which the tax has been paid by the retail tobacco dealer directly to the Cook County Department of Revenue ("the Department") prior to October 1, 2016.
- 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 the return or payment are 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 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. The floor tax is only applicable to retail tobacco dealers.

RECORDS RETENTION

This Retail Tobacco Dealer Floor Tax Return must be kept on the premise of the underlying business for a period of at least 90 calendar 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 who 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>.