



**Cook County Department of Revenue**  
**2012 OTHER TOBACCO PRODUCTS FLOOR TAX FORM**  
*(Even if no tax is due – please fill out this return and remit the White and Yellow Copy)*

**SECTION I – RETAIL BUSINESS INFORMATION**

1. Business Legal Name:	2. Owner/Officer Name:
3. “Doing Business As” Name:	4. Illinois Retailers Occupation Tax (IROT):
5. Business Address:	6. Mailing Address (if different):
7. Business Phone Number:	8. Illinois Business Tax Number (IBT):

9. Check box(s) if your business sells any of the following: (select all that apply)

Liquor  Cigarettes  Gasoline/Diesel  OTP

**SECTION II – CALCULATION OF TAXES (Other Tobacco Products Only)**

Article (a)	Inventory as of 2/29/2012 (b)	Floor Tax Rates (c)	Computed Tax Column (b) × (c) (d)
10. <b>SMOKING TOBACCO:</b>	Total Ounces	\$0.30 per ounce or fraction thereof	\$
11. <b>SMOKELESS TOBACCO:</b>	Total Ounces	\$0.30 per ounce or fraction thereof	\$
12. <b>LITTLE CIGARS:</b> <i>(weight: 3lbs or less per 1,000)</i>	Cigars	\$0.05 per unit	\$
13. <b>LARGE CIGARS:</b> <i>(weight: 3lbs or more per 1,000)</i>	Cigars	\$0.25 per unit	\$
14. <b>TAX DUE</b> <i>(Add items 10(d) through 13(d).)</i>			\$
<b>PENALTIES – (See Instructions)</b>		<b>Penalty Rates</b>	
15. <b>INTEREST - (See Instructions)</b>		1.25% (.0125)	\$
16. <b>LATE PAYMENT - (See Instructions)</b>		10% (.10)	\$
17. <b>FAILURE TO FILE - (See Instructions)</b>		25% (.25)	\$
18. <b>TOTAL TAX DUE</b> <i>(Add items 14(d) and 15(d) through 17(d))</i>			\$

**SECTION III – PAYMENT SUMMARY – PAY BY MARCH 1, 2012**

19. Method of payment (Check one box)

CASHIERS CHECK

MONEY ORDER

20. CASHIERS CHECK OR MONEY ORDER NUMBER:

Make cashiers check or money order payable to the **Cook County Department of Revenue**

**SECTION IV – CERTIFICATION**

Under penalties of perjury, I declare that I have examined this return, including any supporting inventory records and accompanying statements, and to the best of my knowledge and belief it is true, correct and complete; and as owner or officer, I am responsible for filing this return and paying the tax due.

21. SIGNATURE	22. PRINTED NAME	23. DATE
24. DAYTIME TELEPHONE NUMBER	25. E-MAIL ADDRESS (optional)	

**SECTION V – INSTRUCTIONS (See Back)**

## SECTION V – INSTRUCTIONS

**YOUR FLOOR TAX RETURN MUST BE POSTMARKED NO LATER THAN MARCH 20, 2012.**

**CORPORATIONS / MULTIPLE LOCATIONS.** If a business is corporate owned and/or has multiple locations under the same ownership, an individual floor tax must be filed **PER LOCATION**. A combined corporate/store floor tax will **NOT** be accepted. Records of inventory should also be kept per location for investigatory purposes.

- Line 1 through Line 8 –** Enter the identification information as requested.
- Line 9 –** Select all the boxes that apply.
- Line 10 –** *Smoking Tobacco:* Enter the total ounces from all smoking tobacco weights. Enter the number to the nearest tenth percent (.1), do not round the number. (For example, the number entered should be shown as x.x ounces).
- Line 11 –** *Smokeless Tobacco:* Enter the total ounces from all smokeless tobacco weights. Enter the number to the nearest tenth percent (.1), do not round the number. (For example, the number entered should be shown as x.x ounces).
- Line 12 and Line 13 –** *Large/Little Cigars:* Enter the total number of cigar inventory in the corresponding box. **Large cigar** means any roll of tobacco wrapped in leaf tobacco or any substance containing tobacco and weighing more than three pounds per thousand. **Little cigar** means any roll of tobacco wrapped in leaf tobacco or any substance containing tobacco and not weighing more than three pounds per thousand.
- Line 14 –** To determine how much total tax you must pay, add columns 10(d) through 13(d).
- Line 15 –** If payment is remitted after the due date, compute applicable interest rate by multiplying the total number of months late by 1.25% (.0125), then multiply Line 14 by the interest rate, enter the amount.
- Line 16 –** If payment is remitted after the due date, multiply Line 14 by 10% (.10) and enter this amount.
- Line 17 –** If payment is remitted after the due date, multiply Line 14 by 25% (.25) and enter this amount.
- Line 18 –** If the tax is not remitted on time, add items 14(d) and 15(d) through 17(d) to determine the total amount of tax due.
- Line 19 –** Check the box to indicate your payment method. Please note that only cashiers check or money orders will be acceptable payments for the floor tax payments.
- Line 20 –** Enter the cashiers check or money order number in this box. Also, make all payments to the Cook County Department of Revenue
- Line 21 through Line 25 –** Enter the information as requested. **Please note: Failure to sign this document will constitute an incomplete document.**

### **PENALTIES AND INTEREST.**

Failure to file this Floor Tax Return form on or before the due date, even when no tax is due, shall be subject to the Chapter 34 Uniform Penalties Interest and Procedures Ordinance, sec 34-72 failure to file no liability return penalty. Additionally, the following penalties and interest will be assessed for late or non-respondents:

- Section 34-67: Interest at 1.25% (.0125) per month.
- Section 34-68: Late Penalties, 10% (.10) of tax due.
- Section 34-69: Failure to file penalty, 50% (.50) of tax due.

### **QUESTIONS.**

If you have any questions about this return, or for more information, please contact the Department of Revenue at 118 N. Clark Street, Chicago, IL 60602, telephone number (312) 603-6870 or email at: [cookcounty.revenue@cookcountyil.gov](mailto:cookcounty.revenue@cookcountyil.gov).