

Cook County Department of Revenue
Tobacco Tax Registration
P.O Box 641547
Chicago, IL 60664-1547

**Cook County
Department of Revenue**



**NOTICE OF TOBACCO TAX REGISTRATION
RETAIL CIGARETTE MANUFACTURERS AND OTHER TOBACCO PRODUCTS**

Dear Retail Cigarette Manufacturer and Wholesale Tobacco Dealer,

Pursuant to Section 74-432, Registration of Wholesale, Retail Tobacco Dealers and Retail Cigarette Manufacturers, of the Tobacco Tax Ordinance (as amended November 15, 2011), the Cook County Department of Revenue is hereby requesting that Wholesale Tobacco Dealers register to remit the tax on Other Tobacco Products and Retail Tobacco Manufacturers to register and remit the tax on Roll-Your-Own cigarettes by completing and remitting the enclosed Tax Registration Application.

IMPORTANT INFORMATION

Tax Collection and Remittance Effective Date - Effective March 1, 2011, both Wholesale Tobacco Dealers and Retail tobacco Dealers are required to remit monthly tax returns and tax due on sales of Other Tobacco Products and Roll-Your-Own cigarettes.

Tax Registration Application Due Date - You must complete and return the enclosed tax registration application on or before February 15, 2012 in order to receive your preprinted 2012 monthly tax return packet by March 1. Once the Department receives your application, a packet including tax returns will be issued to you via mail.

Tax Return Remittance - All monthly tax returns and payments, due on or before the 20th of each month, must be completed and remitted in accordance with the instructions on the backside of the tax return.

Penalties and Processing Fees - Any tax registration application received after the due date will delay the issuance of your monthly tax return packet from the Department. Any Tax Registration Application that is incomplete or lacking a response to sections 1 thru 7, will give the Department cause to assess the \$200.00 incomplete remittance penalty and/or a processing fee.

What are Other Tobacco Products (OTP)?

- **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.
- **Smokeless tobacco** includes any snuff, snus, chewing tobacco, or other tobacco products not intended to be smoked.
- **Smoking tobacco** includes granulated, plug cut, crimp cut, ready rubbed and other kinds and forms of tobacco prepared in such manner as to be suitable for smoking in a pipe or cigarette.

What are the 2012 Other Tobacco Product (OTP) Tax Rates?

Tobacco Products	Rate	Measure
Smoking Tobacco	\$0.30	per ounce or fraction thereof
Smokeless Tobacco	\$0.30	per ounce or fraction thereof
Little Cigars	\$0.05	per unit or cigar
Large Cigars	\$0.25	per unit or cigar

(OVER)

IMPORTANT DEFINITIONS, FLOOR TAX AND CONTACT INFORMATION

Tax Registration - Sec 74-432 of the Tobacco Tax Ordinance provides that all Retail Cigarette Manufacturers and Wholesale Tobacco Dealers must register with the Cook County Department of Revenue in accordance to policies and/or procedures prescribed by the Cook County Department of Revenue.

Wholesale Tobacco Dealer defined - Sec 74-431 of the Tobacco Tax Ordinance provides that a Wholesale Tobacco Dealer is any person who engages in the business of selling or supplying cigarettes and/or tobacco products, who brings into the County cigarettes, to any person for resale in or outside the County of Cook.

Retail Cigarette Manufacturer defined - Sec 74-431 of the Tobacco Tax Ordinance provides that a Retail Cigarette Manufacturer is any retail tobacco dealer who makes, fabricates, or produces cigarettes or provides to consumers tobacco and other material and equipment for the production of cigarettes in Cook County.

Retail Tobacco Dealer defined - Sec 74-431 of the Tobacco Tax Ordinance provides that a Retail Tobacco Dealer is any person engaged in the business of selling cigarettes or Other Tobacco Products in Cook County to a purchaser for use or consumption.

Roll-Your-Own Tobacco - Sec 74-431 of the Tobacco Tax Ordinance provides that any tobacco which, because of its appearance, type, packaging or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes or cigars or for use as wrappers of cigars or cigarettes.

Floor Tax on Other Tobacco Products - Retail Tobacco Dealers will be required to remit the Floor Tax due on Other Tobacco Products for inventory on-hand as of 11:59 PM on February 29, 2012, on forms prescribed by the Department, on or before March 20, 2012.

If you have any questions, please contact the Department during regular business hours Monday through Friday from 8:30 a.m. to 4:30 p.m. at (312) 603-6961; select option 6, then press 1 for registration. To obtain more information or copies of the Tobacco Tax Ordinance, please visit our website at www.cookcountyil.gov/revenue.

Note: *The information in this notice is not meant to be a substitute for any Cook County Home Rule Tax Ordinance*