

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 440 Section 440.120 Unused Stamps: Sale of: Notice to Department**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 440  
CIGARETTE TAX ACT**

**Section 440.120 Unused Stamps: Sale of: Notice to Department**

- a) Sales and transfers of Illinois cigarette revenue stamps by one licensed cigarette distributor to another licensed cigarette distributor are not permitted unless authorization is given in writing by the Department to make the sale and transfer.
- b) Cigarettes sold by licensed distributors to other licensed distributors must not be accompanied by loose stamps.
- c) When, at the time of terminating his or her business as a licensed distributor in this State, a licensed distributor has on hand unaffixed Illinois cigarette revenue stamps, he or she may transfer or sell the unaffixed stamps to some other licensed distributor, provided that, prior to the sale or transfer, the licensee shall request and receive from the Department, in writing, authority to so sell or transfer the stamps. At the time of requesting authority to sell and transfer stamps to some other distributor licensed under the Act, the distributor making the request must submit the name and address of the distributor to whom he or she intends to sell the stamps, together with the exact number of stamps in each series to be sold or transferred.

(Source: Amended at 42 Ill. Reg. 23174, effective November 29, 2018)