

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 450 Section 450.90 Credit for Stamps that Are Damaged, Unused, Destroyed or on Packages Returned to the Manufacturer</b>
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**TITLE 86: REVENUE**

**PART 450  
CIGARETTE USE TAX ACT**

**Section 450.90 Credit for Stamps that Are Damaged, Unused, Destroyed or on Packages Returned to the Manufacturer**

Holders of permits and distributors who are licensed under the Cigarette Use Tax Act, rather than under the Cigarette Tax Act, may file claims for credit with the Department for cigarette stamps that are damaged, unused, destroyed or for packages returned to manufacturers. Claims shall be subject to the same terms and conditions as claims made under 86 Ill. Adm. Code 440.200. For that purpose, the provisions of 86 Ill. Adm. Code 440.200 are enforceable under this Section.

(Source: Amended 27 Ill. Reg. 1647, effective January 15, 2003)