

Illinois Department of Revenue  
101 West Jefferson Street  
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY85-25

TO: All Licensed Cigarette Distributors  
SUBJECT: "Overstamping" Packages of 25 Cigarettes

We have been advised of the introduction of cartons of cigarette packages containing twenty-five cigarettes per package. We understand that cigarette packages in these cartons (2 deep x 4 across) are difficult to stamp with our current 15> (series "F") stamp.

We have ordered series "F" stamps in a format which will accommodate the eight-package cartons, and expect them to be available by April 1, 1985.

Until then, you may if you choose, "overstamp" the packages in these cartons with ten 12> (series "E") stamps. Place two stamps on each of the first two packages and one stamp on each of the other six. You will be paying the proper tax per carton inasmuch as both cartons (10 x 20 and 8 x 25) contain 200 cigarettes, with tax due of \$1.20.

If you choose to overstamp your 25-per-package cartons during the next few weeks, you must enclose with your February and March cigarette tax returns, a schedule indicating the number of cartons you have overstamped with series "E" stamps.

Please remember that overstamping is an interim procedure only. You must begin using series "F" stamps in the new "carton format" when these stamps arrive around April 1, 1985.

If you have any questions, please call us in Springfield at (217) 785-2626 or in Chicago at (312) 793-3225. Or, if you prefer, write to Illinois Department of Revenue, P.O. Box 4005, Springfield IL 62708.

J. Thomas Johnson  
Director of Revenue

Issued: February 1985

•